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COUNTY OF SAN DIEGO
STATE OF CALIFORNIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 1991

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COUNTY OF SAN DIEGO
STATE OF CALIFORNIA

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 1991

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UNIVERSITY OF CALIFORNIA

Compiled Under the Direction of
ROD CALVAO, Auditor and Controller
WILLIAM J. KELLY, Assistant Auditor and Controller

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Second District
Susan Golding
Third District
Leon L. Williams
Fourth District
John MacDonald
Fifth District

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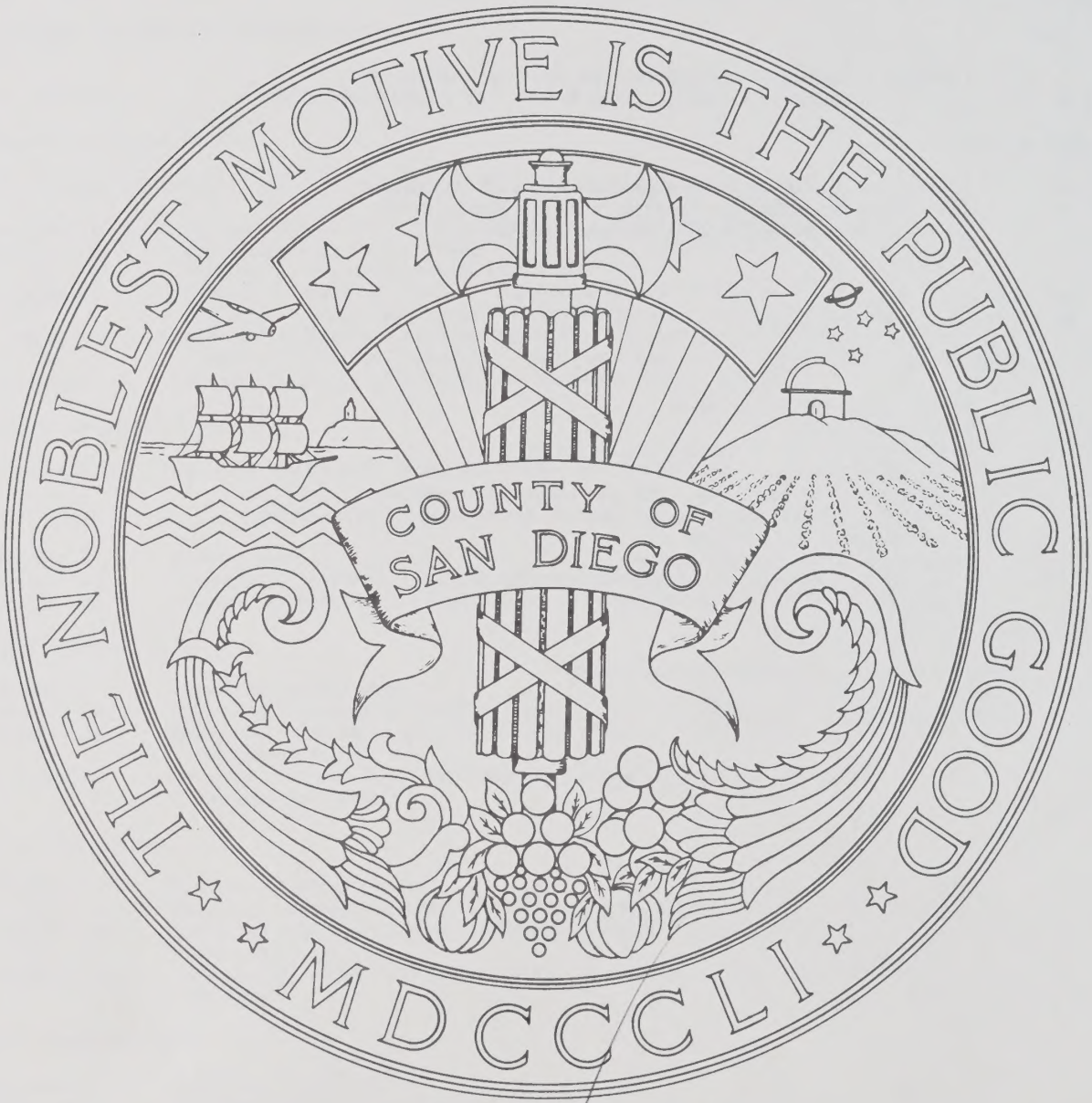
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INTRODUCTORY SECTION

County of San Diego

ROD CALVAO
AUDITOR AND CONTROLLER
(619) 531-5413

WILLIAM J. KELLY
ASSISTANT AUDITOR AND CONTROLLER

AUDITOR AND CONTROLLER

1600 PACIFIC HIGHWAY, SAN DIEGO, CALIFORNIA 92101-2472

December 2, 1991

THE HONORABLE BOARD OF SUPERVISORS
COUNTY OF SAN DIEGO
SAN DIEGO COUNTY ADMINISTRATION CENTER
SAN DIEGO, CALIFORNIA 92101

The annual financial report of the County of San Diego for the fiscal year ended June 30, 1991, has been prepared by the County Auditor and Controller and is submitted in compliance with Section 25253 of the Government Code of the State of California. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with County staff. The report has been prepared in accordance with generally accepted accounting principles and is organized into three major sections. The introductory section consists of this letter, the Certificate of Achievement for Excellence in Financial Reporting and the organizational structure of the County. The financial section provides the financial statements for the fund types and account groups of the County. Within this section, the general purpose statements and notes thereto for all fund types and account groups are presented first, followed by statements and schedules for individual fund types and account groups. The statistical section is the final section of the report and consists of various tables and schedules depicting trends and miscellaneous relevant data concerning County finances and demographics.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for excellence in financial reporting to the County for its comprehensive annual financial report for the fiscal year ended June 30, 1990. In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA to determine its eligibility for continued certification.

THE REPORTING ENTITY AND AREA SERVICED

The County was incorporated February 18, 1850, and functions under a Charter adopted in 1933, as subsequently amended. A five-member Board of Supervisors elected to four-year terms in district nonpartisan elections governs the County. There are 18 incorporated cities in the County and a large number of unincorporated communities. The County provides a full range of public services including public assistance, judicial, police protection, detention and correction, health and sanitation, recreation, and others.

The general purpose financial statements include the activities of the various fund types and account groups of the County and certain other entities for which the Board of Supervisors has effective oversight responsibility as defined by the Governmental Accounting Standards Board. Accordingly, all fund types and account groups of the County are reported herein as well as the operations of the following entities:

County Service Areas
Flood Control Zones
Lighting Maintenance Districts
Spring Valley Park and Recreation District
Air Pollution Control District
County of San Diego Housing Authority
Sanitation Districts
El Cajon-San Diego County Civic Center Authority
Vista-County of San Diego Building Authority
San Diego County Ramona Administrative Building Authority
San Diego County Redevelopment Agency
San Diego County Capital Asset Leasing Corporation (SANCAL)
San Diego County Employees' Retirement Association

ECONOMIC CONDITION AND OUTLOOK

The San Diego regional economy is expected to expand through December 1991 with a forecast 1.1% real growth change in gross regional product as compared to a 2.3% change in 1990. Although this is the lowest rate of change in nine years, San Diego is still expected to outperform California and the nation. While the defense industry as a whole, nationwide, is expected to experience spending reductions, no major reductions in personnel or base closures are projected for the County. New housing construction is expected to increase to approximately 18,000 units, a 7.8% increase over 1990, but still considerably less than the 10 year average of 25,000 units per year. House prices are projected to decline 4.1% in 1991 after adjusting for inflation. Property tax assessed valuation in fiscal year 1990-91 increased 12.9% from fiscal year 1989-90 due to new construction. Population is expected to increase 2.7%, another 70,000 persons in 1991, due primarily to migration. Employment for 1991 is expected to raise a modest 1.5%, reflecting the overall economic slowdown. The unemployment rate is projected to increase to 5.3% in 1991 up from 4.5% in 1990.

MAJOR INITIATIVES

Revenue constraints at the State level have continued to impact essential service delivery in San Diego County in such areas as health services and public protection. Inequitable distribution of property taxes to local governments as a result of the application of State funding formulas implemented after the passage of Proposition 13 in 1978 is at the center of the problem. Consequently, the County went to trial in June to seek equitable relief of $189 million annually from the State of California.

The County's criminal justice facilities program experienced major changes during this fiscal year. To meet the anticipated costs of opening the new East Mesa Detention Facility, two existing detention facilities are proposed to be closed with staffing and inmates being transferred to East Mesa. In addition, the County has proposed leasing approximately 900 beds at the new jail to the federal government. Additional funding for these facilities may be forthcoming from sales tax earmarked for jail expansions which is currently impounded pending an appeal to the State Supreme Court by plaintiffs opposing the imposition of that tax. Also during this fiscal year, the Board of Supervisors authorized an analysis of four sites in preparation for the construction of a 2,839 bed pretrial detention facility in the metropolitan San Diego area.

ACCOUNTING SYSTEM AND BUDGETARY CONTROL

The County of San Diego maintains its principal fund accounting records using a modified accrual basis of accounting as explained in the Notes to Financial Statements, and follows the accounting practices for governmental units which have been recommended by the Governmental Accounting Standards Board.

Using the County's automated accounting system, the Auditor and Controller restricts each department's expenditures at the object level to the amount of that department's budgeted appropriations for the year. Changes in appropriations must be approved by the Board of Supervisors as a transfer from contingency reserve, transfer from another budgeted unit, or as an appropriation of unanticipated or overrealized revenue identified to a specific source. No budget unit is permitted to spend more than its available appropriations. Any appropriations remaining at the end of the fiscal year, which have not been specifically committed, automatically lapse to the unreserved fund balance. The fund balance along with projected revenues become available for appropriation the following year.

INTERNAL ACCOUNTING CONTROLS

The Auditor and Controller is charged with maintaining adequate systems of internal control sufficient to ensure reliability and validity of financial reporting in accordance with generally accepted accounting principles and general law. This is accomplished through the application of a series of automated accounting controls and administrative procedures designed to ensure the integrity of County transactions and to safeguard County assets. This internal control structure is subject to periodic evaluation by the internal audit staff of the County. Accordingly, the Auditor and Controller represents that the current systems of internal control adequately safeguard County assets and provide reasonable assurance over the fairness of presentation of this report.

RESULTS OF OPERATIONS - GOVERNMENTAL FUND TYPES

Combined financial operating highlights for the County's General, Special Revenue, Debt Service, and Capital Projects Funds on a budgetary basis follow. Amounts are stated in millions of dollars.

	YEAR ENDED JUNE 30				PERCENT INCREASE (DECREASE)
	1991		1990		1991
SOURCES OF FUNDS:	AMOUNT	PERCENT	AMOUNT	PERCENT	OVER 1990
Beginning Fund Balance: Unreserved	$ 122.3	6.1	$ 109.2	6.2	12.0
Reserved for Prior Year Encumbrances	49.9	2.5	58.8	3.3	(15.1)
Taxes	373.8	18.7	341.6	19.4	9.4
Licenses and Permits	26.1	1.3	23.8	1.4	9.7
Fines, Forfeitures and Penalties	21.9	1.1	16.7	.9	31.1
Use of Money and Property	28.7	1.4	32.3	1.8	(11.2)
Aid from Other Governmental Agencies - State	667.3	33.4	619.7	35.2	7.7
Aid from Other Governmental Agencies - Federal	389.8	19.5	297.8	16.9	30.9
Charges for Current Services	147.5	7.4	120.2	6.8	22.7
Other Revenues	27.0	1.4	19.1	1.1	41.4
Long-Term Debt Proceeds	40.3	2.0	42.2	2.4	(4.5)
Decrease in Reserves			.1	-	(100.0)
Operating Transfers In	103.2	5.2	81.7	4.6	26.3
Total Sources of Funds	$1,997.8	100.0	$1,763.2	100.0	13.3
USE OF FUNDS:					
General Government	$ 210.1	11.1	$ 191.7	11.7	9.6
Public Protection	395.2	20.8	350.7	21.4	12.7
Public Ways and Facilities	64.1	3.4	62.8	3.8	2.1
Health and Sanitation	239.4	12.6	201.4	12.3	18.9
Public Assistance	740.5	39.0	599.3	36.5	23.6
Education	10.3	.5	9.4	.5	9.6
Recreation and Cultural	6.7	.4	6.3	.4	6.4
Capital Outlay	77.8	4.1	76.1	4.6	2.2
Debt Service	36.4	1.9	36.3	2.2	.3
Increase in Reserves	1.9	.1	7.6	.5	(75.0)
Transfers to Escrow Agent			6.0	.4	(100.0)
Operating Transfers Out	115.7	6.1	93.3	5.7	24.0
Total Uses of Funds	$1,898.1	100.0	$1,640.9	100.0	15.7
Unreserved Fund Balance - End of Year	$ 99.7		$ 122.3		(18.5)

Fund Balances for the Governmental Funds at June 30, 1991, and 1990 are summarized as follows:

FUND BALANCE	1990-91 TOTAL	1990-91 GENERAL FUND DEBT SERVICE & CAPITAL PROJECTS	1990-91 SPECIAL REVENUE FUNDS	1989-90 TOTAL	1989-90 GENERAL FUND DEBT SERVICE & CAPITAL PROJECTS	1989-90 SPECIAL REVENUE FUNDS
Reserved for Specific Purposes	$100.3	$ 79.1	$ 21.2	$ 94.8	$ 72.4	$ 22.4
Unreserved:						
Designated for Subsequent Years Expenditures	5.7	5.7		3.8	3.8	
Undesignated	94.0	61.1	32.9	118.5	93.0	25.5
TOTAL UNRESERVED	99.7	66.8	32.9	122.3	96.8	25.5
TOTAL	$200.0	$145.9	$ 54.1	$217.1	$169.2	$ 47.9

Revenue for general County functions totaled $1682.0 million in fiscal year 1990-91, an increase of $210.8 million or 14.3% over fiscal year 1989-90. This increase was mainly attributed to Federal and State aid, property taxes, and service charges to other governments.

The major sources of funding to the County continued to be the State and Federal Governments, collectively providing 62.8% of all revenue, or 52.9% of the total funds available to finance the County budget. The percentage of State and Federal revenue approximates that of the previous year. State revenues reflected a reduction of $13.8 million in funding for the medically indigent programs and a $3.5 million reduction in funding for trial courts from funding levels of the previous fiscal year. Federal assistance increased 30.9% over that of the previous fiscal year for a total revenue increase of $62.8 million due to a new program that substituted a cash equivalent in lieu of food stamps. Debt proceeds were $40.3 million, used primarily to acquire two County office buildings and to finance eminent domain costs for the East Mesa Detention Facility site. Taxes increased a moderate 9.4% from the previous year primarily as a result of increases in property tax of 10.6% due to increased completed construction. Increases in charges for current services reflected a new charge for property tax administration billed to other governmental agencies in the amount of $12.4 million for fiscal year 1990-91 in accordance with new State legislation.

Expenditures and encumbrances for general County functions totaled $1,780.5 million in fiscal year 1990-91, an increase of $246.5 million or 16.1% over the previous fiscal year. Public assistance expenditures increased by $141.2 million, most of this increase due to cost of living adjustments coupled with increased caseloads. Public protection expenditures increased by $44.5 million due to continued trial court expansion and increased law enforcement activities resulting from population increases. Health and Sanitation expenditures increased by $38 million due to increased health care caseloads, expansion of emergency medical services, and new educational and health care programs funded from cigarette taxes. The transfer to an escrow agent occuring in fiscal year 1989-90 reflects a refinancing of a long-term capital lease for the East Mesa jail facility.

General Fund unreserved undesignated fund balance amounted to approximately $7.2 million at June 30, 1991, a decrease of $32.1 million from the previous year. This balance results primarily from savings realized between budgeted and actual expenditures that were greater than revenue shortfalls. The decrease in fund balance was due to tight budgetary constraints and cutbacks in State funding for mandated programs.

RESULTS OF OPERATIONS - ENTERPRISE FUNDS

These funds earned operating revenue that totaled $59.3 million for fiscal year 1990-91, resulting in a net income of $15.6 million. At June 30, 1991, these funds had a $107.0 million balance in retained earnings. The major share of this balance included $48.6 million in ten sanitation and water districts, $52.9 million in the Solid Waste Enterprise Fund, and $5.6 million in the Airport Enterprise Fund.

RESULTS OF OPERATIONS - PENSION TRUST FUND

Contributions to the SDCERA for fiscal year 1990-91 totaled $84.0 million while income from interest, dividends, and the sale of securities was $90.0 million, making total revenue of $174.0 million. After payments of retirement benefits and and investment expenses of $73.7 million, the fund equity was increased by $100.3 million over that of the previous fiscal year. The total fund equity, as of June 30, 1991, was $1,072.0 million.

CASH MANAGEMENT

Under the pooled-money concept, the County invests all idle cash in various securities with maturities planned to coincide with projected needs while attempting to maximize yield. The portfolio during the year was as follows: Bankers' Acceptances, 3%; Government Securities, 21%· Negotiable Certificates of Deposit, 25%; Commercial Paper, 14%; Collateralized Time Deposits, 9%; Repurchase Agreements, 7%; and Medium Term Notes, 21%. Time deposits in various depositories were fully collateralized in accordance with State statutes which require depositories having public funds on deposit to maintain a pool of securities with the agent of the depository having a market value of at least 10% in excess of the total amount of all public funds on deposit.

The average yield rate on pooled cash investments was 8.3%.

DEBT ADMINISTRATION

The County has no outstanding general obligation or revenue bonds, although in accordance with generally accepted accounting principles, in particular National Council on Governmental Accounting Statement No. 3, as discussed under "The Reporting Entity and Area Serviced," the County "reporting entity" as reflected in this financial report has the following outstanding bonded debt:

Proprietary Fund Revenue Bonds	$ 520,000
Lease Revenue Bonds/Certificates of Participation	254,998,000
Total Bonded Debt	$ 255,518,000

The proprietary fund revenue bonds are legal obligations of various Sanitation and Water Districts, while the Lease Revenue Bonds/Certificates of Participation are legal obligations of various joint-power authorities and a non-profit corporation formed for the sole purpose of financing the acquisition or construction of County facilities. Interest expense to maturity on bonded debt is projected at $187.8 million. During fiscal year 1990-91, $40.7 million in certificates of participation were issued by SANCAL, a County non-profit corporation for the acquisition of two County office buildings, various court facilities, and for eminent domain charges associated with site acquisition of the East Mesa Detention Facility. Short-term Tax and Revenue Anticipation Notes for $178 million were also issued. The County continued to receive top ratings from Moody's Investor's Service and Standard and Poors Corporation on its various financial offerings.

Certain buildings and equipment are being acquired under various long-term capital leases (lease-purchases). Excluding those represented by the Lease Revenue Bonds/Certificates of Participation, the outstanding obligation for these leases at June 30, 1991, totaled $96.1 million. Assuming all such capital leases are held to full term, the total projected interest expense would be an additional $93.1 million.

RISK MANAGEMENT

The County is self-insured for premises liability at medical facilities, medical malpractice, errors and omissions, false arrest, forgery, public liability and Workers Compensation. At present, there are gross outstanding claims in the amount of $35.1 million determined to be probable of resulting in a financial loss to the County. This amount has been included in the General Long-Term Debt Account Group to be payable out of future years' resources. Additionally, there is a potential gross liability of $71.1 million which could result if unfavorable adjudication were rendered for pending legal actions. At June 30, 1991, there are 66 litigation cases pending against the County and numerous Workers Compensation claims representing the probable and potential liabilities discussed above. The range of litigation cases is from $100,000 to $15 million.

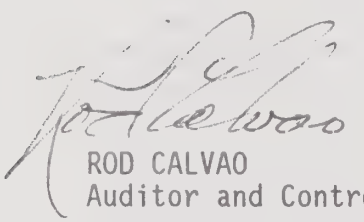
INDEPENDENT AUDIT

An Independent Auditors' Report on the general purpose financial statements and combining and individual fund statements and schedules by the independent certified public accounting firm of KPMG Peat Marwick is included in the financial section of this report.

ACKNOWLEDGEMENT

This comprehensive report can only be accomplished through the combined efforts of numerous individuals. I am especially grateful to the staff of my General Accounting Division for their outstanding contribution. The members of the Board of Supervisors are to be commended for their leadership in ensuring the integrity and fiscal health of the County of San Diego during a period of economic recession and reduced State funding.

Respectfully,



ROD CALVAO
Auditor and Controller

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of San Diego, California

For its Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 1990

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFR's) achieve the highest standards in government accounting and financial reporting.

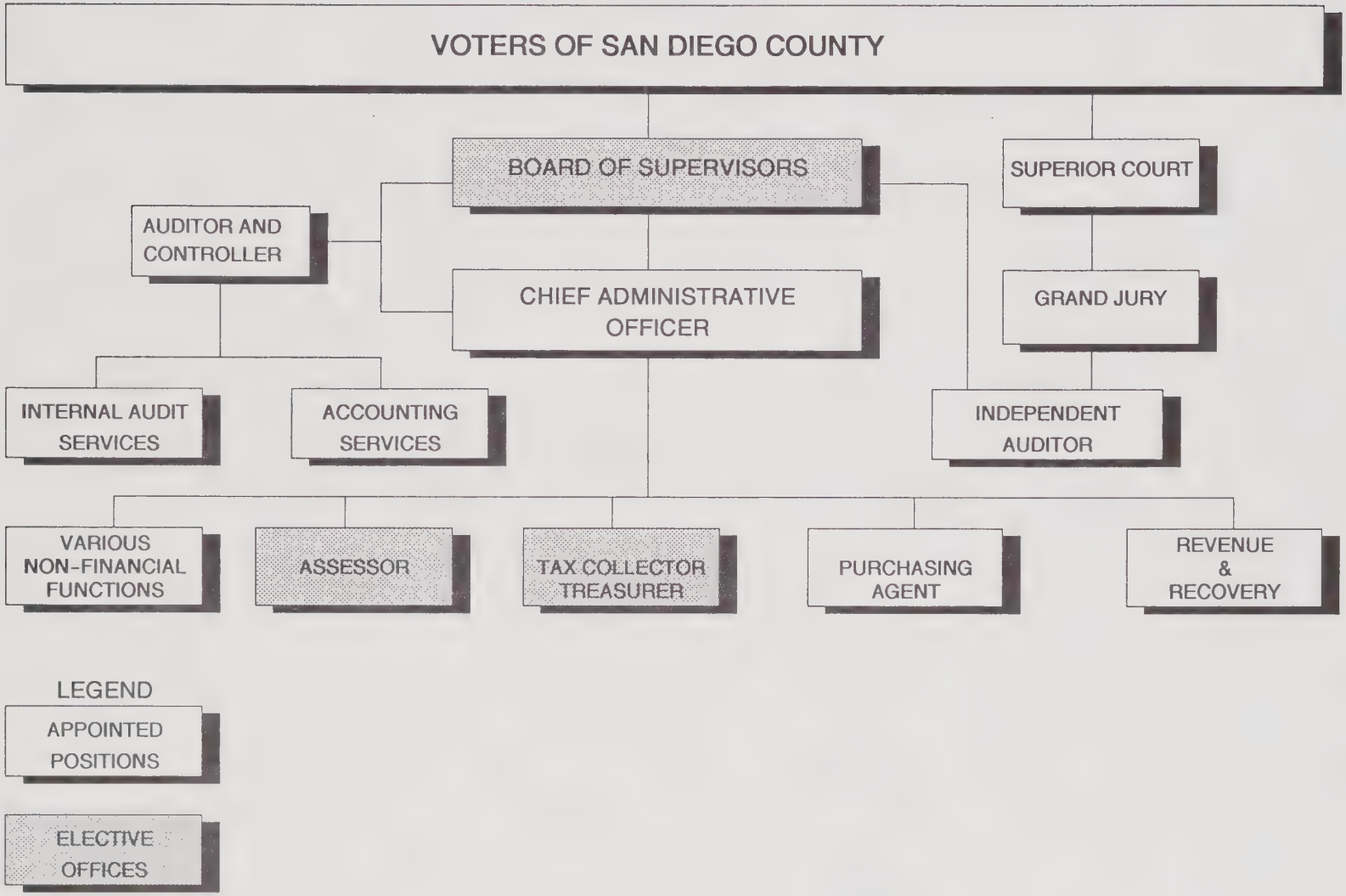
Gary R. Hoistrem
President

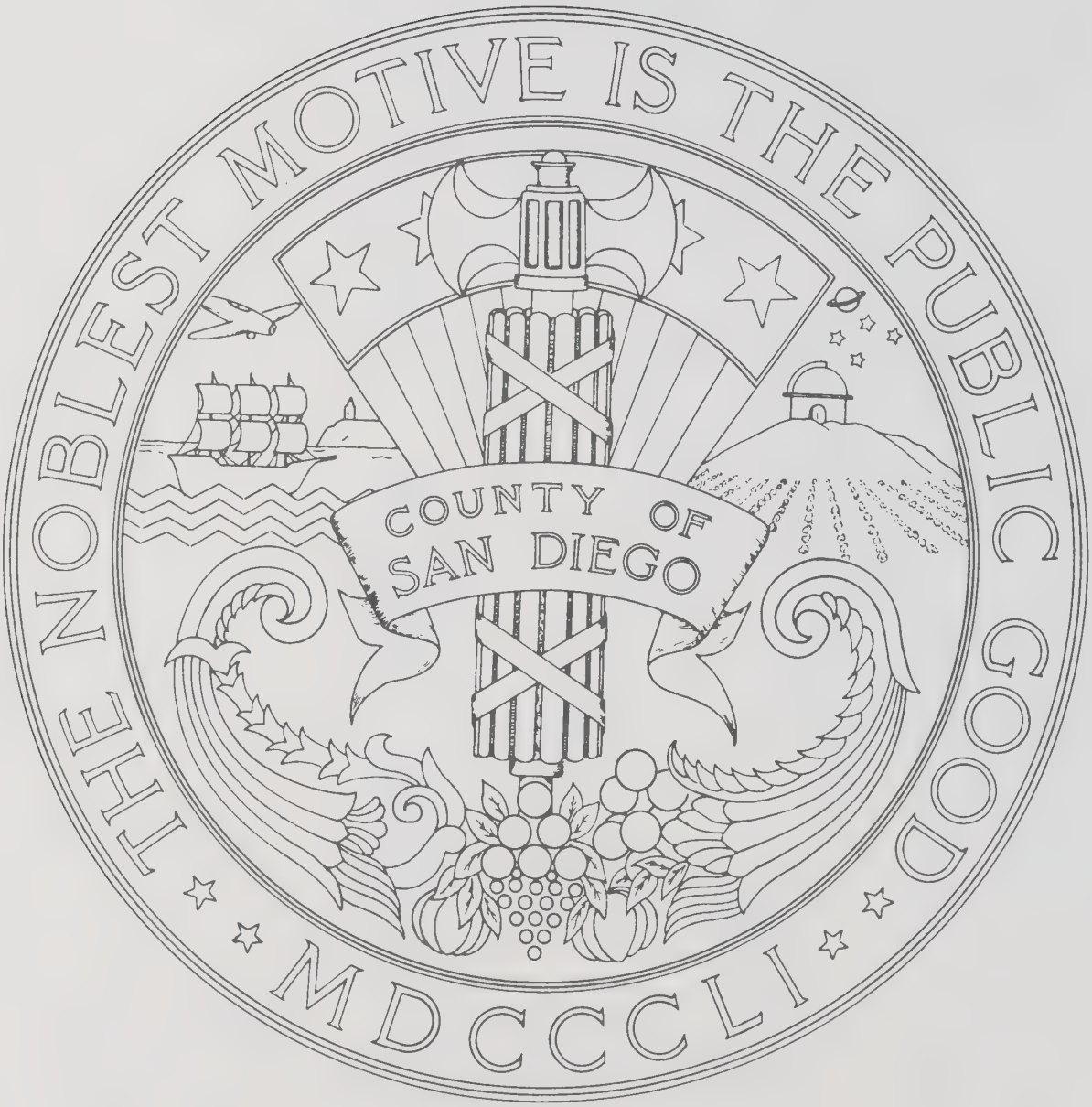
Jeffrey L. Esser
Executive Director

COUNTY OF SAN DIEGO
BOARD OF SUPERVISORS
AND FISCAL OFFICERS

DISTRICT 1	BRIAN P. BILBRAY
DISTRICT 2	GEORGE F. BAILEY
DISTRICT 3	SUSAN GOLDING
DISTRICT 4	LEON L. WILLIAMS
DISTRICT 5	JOHN MACDONALD (CHAIRMAN)
ASSESSOR	GREGORY J. SMITH
AUDITOR AND CONTROLLER	ROD CALVAO
CHIEF ADMINISTRATIVE OFFICER	NORMAN W. HICKEY
GRAND JURY (1990-91)	RENO J. TESTOLIN (FOREMAN)
PURCHASING AGENT	JAMES C. TAPP
REVENUE AND RECOVERY	ALEX MARTINEZ
SUPERIOR COURT	JUDITH MCCONNELL (PRESIDING JUDGE)
TREASURER/TAX COLLECTOR	PAUL BOLAND

COUNTY OF SAN DIEGO
ORGANIZATION FOR FINANCIAL ADMINISTRATION

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FINANCIAL SECTION

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GENERAL PURPOSE FINANCIAL STATEMENTS

THESE STATEMENTS PROVIDE A SUMMARY OVERVIEW OF THE FINANCIAL POSITION OF ALL FUNDS AND ACCOUNT GROUPS AND OF THE OPERATING RESULTS BY FUND TYPES. THEY ALSO SERVE AS AN INTRODUCTION TO THE MORE DETAILED STATEMENTS AND SCHEDULES THAT FOLLOW.

GENERAL PURPOSE STATEMENTS

IN ACCORDANCE WITH THE RECOMMENDATIONS OF THE GOVERNMENTAL ACCOUNTING STANDARDS BOARD, THE FOLLOWING GENERAL PURPOSE STATEMENTS ARE PRESENTED:

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES - ALL GOVERNMENTAL FUND TYPES

COMBINED STATEMENT OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGETARY BASIS) - ALL GOVERNMENTAL FUND TYPES

COMBINED STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN RETAINED EARNINGS/FUND BALANCE - ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUND

COMBINED STATEMENT OF CASH FLOWS - ALL PROPRIETARY FUND TYPES

NOTES TO FINANCIAL STATEMENTS

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1991
With Comparative Figures for June 30, 1990
(In Thousands)

	GOVERNMENTAL FUND TYPES			
ASSETS & OTHER DEBITS	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
Equity in Pooled Cash and Investments	$ 22,667	49,844	5,888	29,847
Cash with Fiscal Agent		269	24,157	31,356
Collections in Transit	567	209		
Imprest Cash	141	5		
Investments, at Amortized Cost				
Taxes Receivable	40,069	574		
Accounts and Notes Receivable, Net	60,047	8,176	358	6,379
Due from Other Funds	233,981	5,280	673	6,099
Due from Other Funds - Loans	474	175		250
Inventory of Material and Supplies	7,931	2,181		
Deposits with Others	15	76		4,336
Restricted Assets:				
Equity in Pooled Cash and Investments				
Due from Other Funds				
Fixed Assets, Net				
Amount Available in Debt Service Funds				
Amount to be Provided for Retirement of General Long-Term Debt				
Total Assets & Other Debits	$365,892	66,789	31,076	78,267
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
Accounts Payable	$ 46,023	1,183	172	4,657
Accrued Payroll	27,600	1,658		
Accrued Interest				
Amount Due for Tax and Revenue Anticipation Notes	190,052			
Due to Other Funds	2,254	2,963	8	9,121
Obligation Under Reverse Repurchase Agreements	1,662	3,654	432	2,188
Deposits from Others				
Due to Other Funds - Loans		1,720		1,088
Amounts Payable to Grantor Agency				
Amount Due Employees for Deferred Compensation				
Deferred Property Tax Revenue	37,264	534		
Other Deferred Revenue	371	927		6,418
Tax Collections Due to Other Governmental Entities				
Agency Funds Held for Other Governmental Entities				
Long-Term Debt Payable				
Total Liabilities	305,226	12,639	612	23,472
Equity and Other Credits				
Investment in General Fixed Assets				
Contributed Capital				
Retained Earnings:				
Reserved for Revenue Bond Restrictions				
Reserved for Landfill Closure				
Unreserved				
Fund Balances:				
Reserved for Encumbrances	38,452	13,865		185
Reserved for Loans	2,527	6,450		250
Reserved for Deposits with Others	15	54		
Reserved for Inventory of Material and Supplies	7,931	849		
Reserved for Debt Service			29,759	
Reserved for Retirements				
Unreserved:				
Designated for Subsequent Years' Expenditures	4,513			1,204
Undesignated	7,228	32,932	705	53,156
Total Equity and Other Credits	60,666	54,150	30,464	54,795
Total Liabilities, Equity and Other Credits	$365,892	66,789	31,076	78,267

See Notes to Financial Statements

COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
June 30, 1991
With Comparative Figures for June 30, 1990
(In Thousands)

STATEMENT 1A

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	
ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1991	1990
96,340	19,649	2,139,406			2,363,641	2,085,901
		53,831			109,613	113,001
909	25	13,812			15,522	14,886
9	200	50			405	389
		921,205			921,205	837,274
374		95,321			136,338	111,326
4,570	4	117,159			196,693	164,502
2,657	1,403	26,591			276,684	259,488
531	1,456				2,886	2,830
199	2,167				12,478	11,282
					4,427	4,176
						7,505
						107
64,654	10,769		782,746		858,169	764,705
				30,464	30,464	28,220
				535,502	535,502	478,513
170,243	35,673	3,367,375	782,746	565,966	5,464,027	4,884,105
3,878	1,278	6,764			63,955	49,504
422					29,680	25,906
13					13	13
					190,052	179,602
1,927	1,762	258,649			276,684	259,595
7,064	1,440	156,857			173,297	214,348
						300
		78			2,886	2,830
923					923	852
		66,381			66,381	56,478
					37,798	31,403
285					8,001	7,628
		142,389			142,389	128,198
		1,664,231			1,664,231	1,373,936
9,125				565,966	575,091	509,081
23,637	4,480	2,295,349		565,966	3,231,381	2,839,674
			782,746		782,746	693,631
39,644	14,022				53,666	53,778
17,909					17,909	14,714
8,655					8,655	5,256
80,398	17,171				97,569	88,302
					52,502	49,938
					9,227	8,944
					69	69
					8,780	7,617
					29,759	28,172
		1,072,026			1,072,026	971,699
					5,717	3,793
					94,021	118,518
146,606	31,193	1,072,026	782,746		2,232,646	2,044,431
170,243	35,673	3,367,375	782,746	565,966	5,464,027	4,884,105

See Notes to Financial Statements

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1991
With Comparative Figures for Year Ended June 30, 1990
(In Thousands)

STATEMENT 1B

	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS	CAPITAL PROJECTS FUNDS	TOTALS (MEMORANDUM ONLY) 1991	1990
Revenue:						
Taxes	$ 358,361	14,438		933	373,732	341,644
Licenses, Permits, and Franchises	18,623	7,474			26,097	23,762
Fines, Forfeitures, and Penalties	12,293	4,036		5,588	21,917	16,668
Revenue from Use of Money and Property	17,321	5,123	2,150	4,045	28,639	32,321
Aid from Other Governmental Agencies - State	614,840	30,594		21,864	667,298	619,714
Aid from Other Governmental Agencies - Federal	357,943	31,621		240	389,804	297,793
Aid from Other Governmental Agencies - Other	7,997	1,284		3,745	13,026	6,726
Charges for Current Services	128,359	19,098		8	147,465	120,219
Other Revenue	11,897	911		535	13,343	12,000
Total Revenue	1,527,634	114,579	2,150	36,958	1,681,321	1,470,847
Expenditures:						
Current:						
General	173,606	26,682			200,288	180,365
Public Protection	380,164	3,468			383,632	341,142
Public Ways and Facilities	1,109	56,666			57,775	53,109
Health and Sanitation	218,210	10,407			228,617	193,742
Public Assistance	737,722				737,722	596,399
Education	262	9,389			9,651	9,156
Recreational and Cultural	6,209	272			6,481	6,201
Capital Outlay				81,315	81,315	104,046
Debt Service	11,655		24,728		36,383	36,304
Total Expenditures	1,528,937	106,884	24,728	81,315	1,741,864	1,520,464
Excess of Revenue Over (Under) Expenditures	(1,303)	7,695	(22,578)	(44,357)	(60,543)	(49,617)
Other Financing Sources (Uses):						
Sale of Fixed Assets	150			524	674	342
Issuance of Lease Purchases						24,862
Operating Transfers In	2,672	15,244	22,313	63,003	103,232	81,755
Operating Transfers (Out)	(27,091)	(17,009)	(1,211)	(56,528)	(101,839)	(81,755)
Long-Term Debt Proceeds		273	3,720	36,344	40,337	42,196
Transfers to Escrow Agent						(5,980)
Total Other Financing Sources (Uses)	(24,269)	(1,492)	24,822	43,343	42,404	61,420
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	(25,572)	6,203	2,244	(1,014)	(18,139)	11,803
Fund Balances - Beginning of Year	85,109	47,913	28,220	55,809	217,051	224,495
Increase (Decrease) in: Reserve for Inventory of Material and Supplies	1,129	34			1,163	(19,247)
Fund Balances - End of Year	$ 60,666	54,150	30,464	54,795	200,075	217,051

See Notes to Financial Statements

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1991
(In Thousands)

STATEMENT 1C

	GENERAL FUND		
	ACTUAL BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:			
Taxes	$ 358,361	363,314	(4,953)
Licenses, Permits, and Franchises	18,623	19,271	(648)
Fines, Forfeitures, and Penalties	12,293	17,025	(4,732)
Revenue from Use of Money and Property	17,321	17,820	(499)
Aid from Other Governmental Agencies - State	614,840	649,302	(34,462)
Aid from Other Governmental Agencies - Federal	357,943	359,117	(1,174)
Aid from Other Governmental Agencies - Other	7,997	4,168	3,829
Charges for Current Services	128,359	137,739	(9,380)
Other Revenue	11,897	5,828	6,069
Total Revenue	1,527,634	1,573,584	(45,950)
Expenditures:			
Current:			
General	183,269	200,784	17,515
Public Protection	391,375	399,319	7,944
Public Ways and Facilities	1,129	1,858	729
Health and Sanitation	226,745	253,327	26,582
Public Assistance	740,533	753,109	12,576
Education	262	275	13
Recreational and Cultural	6,410	7,137	727
Capital Outlay			
Debt Service	11,655	12,005	350
Total Expenditures	1,561,378	1,627,814	66,436
Excess of Revenue Over (Under) Expenditures	(33,744)	(54,230)	20,486
Other Financing Sources (Uses):			
Sale of Fixed Assets	150	150	-0-
Operating Transfers In	2,672	3,052	(380)
Operating Transfers (Out)	(33,102)	(34,039)	937
Long-Term Debt Proceeds			
Total Other Financing Sources (Uses)	(30,280)	(30,837)	557
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	(64,024)	(85,067)	21,043
Fund Balances - Beginning of Year	85,109	85,109	-0-
Increase (Decrease) in:			
Reserve for Inventory of Material and Supplies	1,129		1,129
Fund Balances - End of Year	$ 22,214	42	22,172

See Notes to Financial Statements

Continued on next page

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1991
(In Thousands)

STATEMENT 1C (continued)

	SPECIAL REVENUE FUNDS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:			
Taxes	$ 14,438	21,122	(6,684)
Licenses, Permits, and Franchises	7,474	7,273	201
Fines, Forfeitures, and Penalties	4,036	1,964	2,072
Revenue from Use of Money and Property	5,123	3,569	1,554
Aid from Other Governmental Agencies - State	30,594	35,117	(4,523)
Aid from Other Governmental Agencies - Federal	31,621	49,034	(17,413)
Aid from Other Governmental Agencies - Other	1,284	2,148	(864)
Charges for Current Services	19,098	35,813	(16,715)
Other Revenue	911	2,502	(1,591)
Total Revenue	114,579	158,542	(43,963)
Expenditures:			
Current:			
General	26,849	47,740	20,891
Public Protection	3,820	7,800	3,980
Public Ways and Facilities	63,024	103,543	40,519
Health and Sanitation	12,674	14,299	1,625
Public Assistance			
Education	9,988	10,452	464
Recreational and Cultural	281	8,515	8,234
Capital Outlay			
Debt Service			
Total Expenditures	116,636	192,349	75,713
Excess of Revenue Over (Under) Expenditures	(2,057)	(33,807)	31,750
Other Financing Sources (Uses):			
Sale of Fixed Assets			
Operating Transfers In	15,244	14,015	1,229
Operating Transfers (Out)	(21,122)	(21,150)	28
Long-Term Debt Proceeds	273	273	-0-
Total Other Financing Sources (Uses)	(5,605)	(6,862)	1,257
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	(7,662)	(40,669)	33,007
Fund Balances - Beginning of Year	47,913	47,913	-0-
Increase (Decrease) in:			
Reserve for Inventory of Material and Supplies	34		34
Fund Balances - End of Year	$ 40,285	7,244	33,041

See Notes to Financial Statements

Continued on next page

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1991
(In Thousands)

STATEMENT 1C (continued)

	DEBT SERVICE FUNDS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:			
Taxes			
Licenses, Permits, and Franchises			
Fines, Forfeitures, and Penalties			
Revenue from Use of Money and Property	$ 2,150	41	2,109
Aid from Other Governmental Agencies - State			
Aid from Other Governmental Agencies - Federal			
Aid from Other Governmental Agencies - Other			
Charges for Current Services			
Other Revenue			
Total Revenue	2,150	41	2,109
Expenditures:			
Current:			
General			
Public Protection			
Public Ways and Facilities			
Health and Sanitation			
Public Assistance			
Education			
Recreational and Cultural			
Capital Outlay			
Debt Service	24,728	25,609	881
Total Expenditures	24,728	25,609	881
Excess of Revenue Over (Under) Expenditures	(22,578)	(25,568)	2,990
Other Financing Sources (Uses):			
Sale of Fixed Assets			
Operating Transfers In	22,313	21,782	531
Operating Transfers (Out)	(1,211)		(1,211)
Long-Term Debt Proceeds	3,720	3,721	(1)
Total Other Financing Sources (Uses)	24,822	25,503	(681)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	2,244	(65)	2,309
Fund Balances - Beginning of Year	28,220	28,220	-0-
Increase (Decrease) in:			
Reserve for Inventory of Material and Supplies			
Fund Balances - End of Year	$30,464	28,155	2,309

See Notes to Financial Statements

Continued on next page

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1991
(In Thousands)

STATEMENT 1C (continued)

	CAPITAL PROJECT FUNDS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:			
Taxes	$ 933	10,239	(9,306)
Licenses, Permits, and Franchises			
Fines, Forfeitures, and Penalties	5,588	11,945	(6,357)
Revenue from Use of Money and Property	4,045	85	3,960
Aid from Other Governmental Agencies - State	21,864	55,134	(33,270)
Aid from Other Governmental Agencies - Federal	240	3,519	(3,279)
Aid from Other Governmental Agencies - Other	3,745	11,045	(7,300)
Charges for Current Services	8	1,065	(1,057)
Other Revenue	535	1,202	(667)
Total Revenue	36,958	94,234	(57,276)
Expenditures:			
Current:			
General			
Public Protection			
Public Ways and Facilities			
Health and Sanitation			
Public Assistance			
Education			
Recreational and Cultural			
Capital Outlay	77,794	212,270	134,476
Debt Service			
Total Expenditures	77,794	212,270	134,476
Excess of Revenue Over (Under) Expenditures	(40,836)	(118,036)	77,200
Other Financing Sources (Uses):			
Sale of Fixed Assets	524	824	(300)
Operating Transfers In	63,003	89,838	(26,835)
Operating Transfers (Out)	(60,234)	(59,751)	(483)
Long-Term Debt Proceeds	36,344	44,466	(8,122)
Total Other Financing Sources (Uses)	39,637	75,377	(35,740)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	(1,199)	(42,659)	41,460
Fund Balances - Beginning of Year	55,809	55,809	-0-
Increase (Decrease) in: Reserve for Inventory of Material and Supplies			
Fund Balances - End of Year	$54,610	13,150	41,460

See Notes to Financial Statements

Continued on next page

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL (BUDGETARY BASIS)
ALL GOVERNMENTAL FUND TYPES
Year Ended June 30, 1991
(In Thousands)

STATEMENT 1C (continued)

	TOTALS (MEMORANDUM ONLY)		
	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:			
Taxes	$ 373,732	394,675	(20,943)
Licenses, Permits, and Franchises	26,097	26,544	(447)
Fines, Forfeitures, and Penalties	21,917	30,934	(9,017)
Revenue from Use of Money and Property	28,639	21,515	7,124
Aid from Other Governmental Agencies - State	667,298	739,553	(72,255)
Aid from Other Governmental Agencies - Federal	389,804	411,670	(21,866)
Aid from Other Governmental Agencies - Other	13,026	17,361	(4,335)
Charges for Current Services	147,465	174,617	(27,152)
Other Revenue	13,343	9,532	3,811
Total Revenue	1,681,321	1,826,401	(145,080)
Expenditures:			
Current:			
General	210,118	248,524	38,406
Public Protection	395,195	407,119	11,924
Public Ways and Facilities	64,153	105,401	41,248
Health and Sanitation	239,419	267,626	28,207
Public Assistance	740,533	753,109	12,576
Education	10,250	10,727	477
Recreational and Cultural	6,691	15,652	8,961
Capital Outlay	77,794	212,270	134,476
Debt Service	36,383	37,614	1,231
Total Expenditures	1,780,536	2,058,042	277,506
Excess of Revenue Over (Under) Expenditures	(99,215)	(231,641)	132,426
Other Financing Sources (Uses):			
Sale of Fixed Assets	674	974	(300)
Operating Transfers In	103,232	128,687	(25,455)
Operating Transfers (Out)	(115,669)	(114,940)	(729)
Long-Term Debt Proceeds	40,337	48,460	(8,123)
Total Other Financing Sources (Uses)	28,574	63,181	(34,607)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	(70,641)	(168,460)	97,819
Fund Balances - Beginning of Year	217,051	217,051	-0-
Increase (Decrease) in: Reserve for Inventory of Material and Supplies	1,163		1,163
Fund Balances - End of Year	$ 147,573	48,591	98,982

See Notes to Financial Statements

COMBINED STATEMENT OF REVENUE, EXPENSES
AND CHANGES IN RETAINED EARNINGS/FUND BALANCE
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUND
Year Ended June 30, 1991
With Comparative Figures for Year Ended June 30, 1990
(In Thousands)

STATEMENT 1D

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	TOTALS (MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL SERVICE	PENSION TRUST	1991	1990
Operating Revenue:					
Charges for Services	$ 59,331	30,284		89,615	80,817
Investment Income			90,029	90,029	73,121
Contributions			84,046	84,046	71,461
Total Operating Revenue	59,331	30,284	174,075	263,690	225,399
Operating Expenses:					
Salaries	8,845		527	9,372	7,797
Benefit Payments			60,972	60,972	55,911
Cost of Materials		22,094		22,094	22,515
Repairs and Maintenance	6,834	3,520		10,354	3,023
Fuel		935		935	720
Equipment Rental	1,452			1,452	1,180
Sewage Processing	1,421			1,421	3,620
Contracted Services	20,666			20,666	18,766
Depreciation	1,925	1,614		3,539	4,992
Utilities	223			223	138
Other	10,904	1,831	12,249	24,984	17,407
Total Operating Expense	52,270	29,994	73,748	156,012	136,069
Operating Income (Loss)	7,061	290	100,327	107,678	89,330
Nonoperating Revenue:					
Interest	7,312	1,560		8,872	7,411
Taxes	49			49	93
Grants	344			344	877
Gain on Disposal of Equipment	1			1	3
Other	1,568			1,568	1,174
Total Nonoperating Revenue	9,274	1,560		10,834	9,558
Nonoperating Expenses:					
Interest on Long-Term Debt	34			34	93
Loss on Disposal of Equipment	2	330		332	90
Other	651	287		938	216
Total Nonoperating Expense	687	617		1,304	399
Nonoperating Income (Loss)	8,587	943		9,530	9,159
Income (Loss) Before Operating Transfer	15,648	1,233	100,327	117,208	98,489
Operating Transfer (Out)		(1,393)		(1,393)	
Net Income (Loss)	15,648	(160)	100,327	115,815	98,489
Equity Conveyed to Other Entities					(9,281)
Depreciation on Grant Funded Fixed Assets	373			373	358
Increase (Decrease) in Retained Earnings	16,021	(160)	100,327	116,188	89,566
Retained Earnings/Fund Balance - Beginning Balance	90,941	17,331	971,699	1,079,971	990,405
Retained Earnings/Fund Balance - Ending Balance	$106,962	17,171	1,072,026	1,196,159	1,079,971

See Notes to Financial Statements

COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
Increase (Decrease) in Cash and Cash Equivalents
Year Ended June 30, 1991
With Comparative Figures for June 30, 1990
(In Thousands)

STATEMENT 1E

	PROPRIETARY FUND TYPES		TOTALS (MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL SERVICE	1991	1990
Cash Flows from Operating Activities:				
Operating Income (Loss)	$ 7,061	290	7,351	12,027
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation	1,925	1,614	3,539	4,992
Decrease (Increase) in Taxes Receivable	6		6	15
Decrease (Increase) in Accounts Receivable and Notes Receivable, Net	609	12	621	(1,456)
Decrease (Increase) in Due from Other Funds	252	56	308	80
Decrease (Increase) in Inventory of Material and Supplies, Net	(10)	32	22	(97)
Increase (Decrease) in Accounts Payable	493	(123)	370	870
Increase (Decrease) in Accrued Payroll	91		91	51
Increase (Decrease) in Due to Other Funds	(76)	(53)	(129)	842
Increase (Decrease) in Amount Payable to Grantor Agency	71		71	182
Increase (Decrease) in Long-Term Debt Payable	6,663		6,663	102
Increase (Decrease) in Deferred Revenue				79
Net Cash Provided (Used) by Operating Activities	17,085	1,828	18,913	17,687
Cash Flows from Non-Capital Financing Activities:				
Payments to Other Funds		(287)	(287)	(208)
Proceeds (Payments) of Reverse Repurchase Agreements	(745)	(625)	(1,370)	3,655
Loan Made to Other Agency	(55)		(55)	(36)
Payment Received on Long-Term Loan		296	296	537
Grant Revenue	349		349	892
Other Revenue	1,617		1,617	1,180
Equity Conveyed to Others				(519)
Advances from Governmental Agencies	30		30	30
Other Expenditures	(650)		(650)	(4)
Net Cash Provided (Used) by Non-Capital Financing Activities	546	(616)	(70)	5,527
Cash Flows from Capital and Related Financing Activities:				
Acquisition of Fixed Assets	(4,307)	(3,629)	(7,936)	(10,037)
Proceeds from Sales of Equipment	25	290	315	178
Capital Contributions		(50)	(50)	665
Grant Revenue	122		122	324
Principal Paid on Long-Term Debt	(136)		(136)	(781)
Interest Paid on Long-Term Debt	(35)		(35)	(93)
Net Cash Provided (Used) by Capital and Related Financing Activities	(4,331)	(3,389)	(7,720)	(9,744)
Cash Flows from Investing Activities:				
Interest	7,021	1,655	8,676	7,095
Net Increase (Decrease) in Cash and Cash Equivalents	20,321	(522)	19,799	20,565
Cash and Cash Equivalents-Beginning of Year	76,937	20,396	97,333	76,768
Cash and Cash Equivalents-End of Year	$97,258	19,874	117,132	97,333

See Notes to Financial Statements

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1991

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the County of San Diego (County) conform to generally accepted accounting principles (GAAP) applicable to governmental units. The following is a summary of the more significant of such policies.

A. SCOPE OF FINANCIAL REPORTING ENTITY

The accompanying financial statements report on the financial activities of the County and those County-related entities that meet the criteria for inclusion established by the National Council on Governmental Accounting, Statement 3, as adopted by the Governmental Accounting Standards Board (GASB). The basic criterion for including other entities within the County's financial statements is the exercise of oversight responsibility over such other entities by the County Board of Supervisors. In determining the County's exercise of oversight responsibility with respect to another entity, consideration is given to such factors as: financial interdependency, selection of the governing authority, designation of management, ability to significantly influence operations and accountability for fiscal matters.

The County, therefore, has included the following entities in its financial statements.

County Service Areas
Flood Control Zones
Lighting Maintenance Districts
Spring Valley Park & Recreation District
Air Pollution Control District
County of San Diego Housing Authority
Sanitation and Water Districts
El Cajon-San Diego County Civic Center Authority
Vista-County of San Diego Building Authority
San Diego County Ramona Administrative Building Authority
San Diego County Redevelopment Agency
San Diego County Capital Asset Leasing Corporation (SANCAL)
San Diego County Employees' Retirement Association

The first six entities in the above list are included as special revenue funds, the sanitation and water districts as enterprise funds, and the Joint Powers Authorities and the Redevelopment Agency as capital projects and debt service funds. SANCAL, a non-profit corporation, is included as a special revenue fund, capital projects fund and a debt service fund. The financial position and results of operations of the San Diego County Employees' Retirement Association are included herein. The Association is governed by a nine person Board of Directors: four members of which are elected by retired and present employee members of the Association; four members of which are appointed by the County Board of Supervisors; one member is represented by the County Treasurer, an independently elected County Officer. Although the County Board of Supervisors has no authority over the day-to-day operations of the Retirement Association's financial activities and may not appropriate the Association's operating surplus, the Board of Supervisors is required to finance Association actuarial deficits through increased contribution rates. As a result of the Association's financial interdependency with the County, the Association is classified as a pension trust fund.

Activities of the Chula Vista Redevelopment Agency have not been included since its operations are administered by an independent elected legislative body. Also, activities of the San Diego Regional Building Authority have not been included since the County Board of Supervisors has no authority to govern, manage, assume fiscal accountability, or approve budgets. Both Agencies have entered into long-term capital leases with the County which are reflected in the County's General Fixed Assets Account Group and the General Long-Term Debt Account Group.

Other local governmental entities provide public services to the residents of the County including 18 cities, 43 school districts, and numerous special districts that provide specialized services such as fire protection, sanitation and water services to County residents. The operations of these entities have not been included since each entity is responsible for conducting its own day-to-day operations and is accountable to its own separately elected governing board. The County Board of Supervisors has no authority to govern, manage, approve budgets, assume fiscal accountability, establish revenue limits, or appropriate surplus funds available in these entities. However, assets held by the County in its capacity as an agent for these entities are included in the agency funds. Complete financial statements are available from each individual entity.

B. BASIS OF PRESENTATION

The financial transactions of the County are recorded in individual funds and account groups. The various funds and account groups are reported by type in the financial statements. Amounts in the "totals-memorandum only" columns in the financial statements represent a summation of the combined financial statement line items of the fund types and account groups and are presented only for analytical purposes. The summation includes fund types and account groups that use different bases of accounting, both restricted and unrestricted amounts, and the caption "amount to be provided," which is not an asset in the usual sense. Consequently, amounts shown in the "totals-memorandum only" columns are not comparable to a consolidation and do not represent the total resources available or total revenues and expenditures/expenses of the County.

The County uses the following fund categories, fund types, and account groups:

Governmental Fund Types

General Fund - To account for all financial resources except those required to be accounted for in another fund. The general fund is the County's operating fund.

Special Revenue Funds - To account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. Included in these funds are the general funds of various component entities as described in Note 1A.

Debt Service Fund - To account for the accumulation of resources for the payment of principal and interest on general long-term debt.

Capital Project Funds - To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary fund types).

Proprietary Fund Types

Enterprise Funds - To account for operations (a) that are financed and operated in a manner similar to private business enterprises-where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - To account for the financing of goods or services provided by one department to other departments of the County, or to other governments, on a cost-reimbursement basis.

Fiduciary Fund Types

Pension Trust Fund - To account for the financial activities of the San Diego County Employees' Retirement Association.

Agency Funds - To account for assets held by the County as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not purport to present the financial position or results of operations of the related entities.

Account Groups

General Fixed Assets Account Group - To account for all fixed assets of the County, except those accounted for in the proprietary fund-type.

General Long-Term Debt Account Group - To account for all long-term obligations of the County, except those accounted for in the proprietary fund-type.

C. BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds and pension trust funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of these funds are included on the balance sheet. Fund equity for the proprietary funds (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Governmental and Agency fund types are accounted for on the modified accrual basis of accounting. Revenues are recognized when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the individual programs are used as guidance. Revenues which are accrued include real and personal property taxes, sales tax, interest, and state and federal grants and subventions. Real property taxes are levied on October 15 against owners of record at March 1, the lien date. The taxes are due in two installments on November 1 and February 1 and become delinquent after December 10 and April 10, respectively. Property tax revenue is recognized in the fiscal year for which taxes have been levied, provided it is collected within 60 days of the end of the fiscal year.

Expenditures are generally recognized when the related fund liability is incurred. Exceptions to this general rule include: (1) principal and interest on long-term debt which is recognized when due; (2) prepaid expenses which are reported as current period expenditures, rather than allocated; and (3) accumulated unpaid vacation, sick leave, and other employee benefits which are reported in the period due and payable rather than in the period earned by employees.

The Pension Trust Fund and proprietary fund types are accounted for on the accrual basis of accounting. Their revenues are recognized in the period earned and expenses are recognized in the period incurred. There are no unbilled utility service receivables for the proprietary fund types.

D. BUDGETARY ACCOUNTING

General Budget Policies

An operating budget is adopted each fiscal year for all governmental fund types on the modified accrual basis, except that encumbrances are treated as budgeted expenditures in the year of incurrence of commitment to purchase. Additionally, long-term capital lease obligations are not budgeted as an expenditure and source of funds in the year the asset is acquired and deposits with other governmental agencies are budgeted as expenditures in the year deposited. For purposes of a budgetary presentation, actual GAAP expenditures have been adjusted to include encumbrances outstanding at year end and deposits with other governmental agencies, if any, treated as budgeted expenditures in the year incurred, and to exclude long-term capital leases recorded as long-term obligations of the County. Departmental intrafund expenditure transfers do not have the budgetary status of legal appropriations. Therefore, variances between estimated transfers and actual transfers are not displayed in the general purpose financial statements, but are displayed as a General Fund schedule within the Comprehensive Annual Financial Report.

The following encumbrance amounts existed at year end and therefore were included in the Statements of Revenue and Expenditures and Changes in Fund Balances - Budget and Actual (Budgetary Basis) in order to provide a meaningful comparison of the actual results of operations with the budget (in thousands):

	Encumbrances
General Fund	$ 38,452
Special Revenue Funds	13,865
Capital Projects Funds	185

Budgetary control is generally exercised at the expenditure object level within each department. All amendments to the adopted budget require Board approval and, as such, reported budget figures are as originally adopted or subsequently amended by the Board. Supplemental appropriations during the year ended June 30, 1991, amounted to $134,076,325 in the General Fund. Unencumbered appropriations lapse at year end.

Encumbrances

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary control in the governmental fund types. Encumbrances outstanding at year end do not constitute expenditures or liabilities, but are reported as reservations of fund balance for subsequent-year expenditures.

The following schedule is a reconciliation of the budgetary and GAAP fund balances (in thousands):

	General Fund	Special Revenue Funds	Debt Service Funds	Capital Projects Funds
Fund Balance-Budgetary Basis	$22,214	40,285	30,464	54,610
Encumbrances Outstanding at Year End	38,452	13,865		185
Fund Balances-GAAP Basis	$60,666	54,150	30,464	54,795

E. ASSETS, LIABILITIES, AND FUND EQUITY

Cash and Investments

Investments in the County's cash and investment pool as well as other investments are stated at original cost with the exception of deferred compensation investments which are stated at market value. For purposes of reporting cash flows, all amounts reported as "Equity in Pooled Cash and Investments", "Collections in Transit", and "Imprest Cash" are considered cash equivalents. Pooled cash and investment amounts represent monies deposited in the County Treasurer's cash management pool and are similar in nature to demand deposits, i.e., funds may be deposited and withdrawn at any time without prior notice or penalty.

Inventories

Inventories, which consist of expendable supplies, are stated at average cost. They are accounted for as expenditures at the time of purchase and reported in the balance sheet of the General Fund and the Special Revenue Funds of the County Library and Special Districts as an asset with an offsetting reserve. Inventory held by the Road Fund, a special revenue fund, and the proprietary fund types is carried at average cost and is expended when consumed.

Fixed Assets

General fixed assets are recorded as expenditures in the governmental fund types at time of purchase. These assets are capitalized at cost in the General Fixed Assets Account Group. In the case of acquisitions through gifts or contributions, such assets are recorded at fair market value at the time received. No depreciation has been provided on general fixed assets. Fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, and drainage systems, have not been capitalized. Such assets normally are immovable and of value only to the County; therefore, the purposes of stewardship and cumulative accountability for capital expenditures are satisfied without recording these assets. Proprietary fund type fixed assets are reported in those funds at cost or estimated fair market value at time of donation. Depreciation is charged to operations of proprietary funds over the fixed assets' estimated useful lives using the straight-line method for structures and improvements, and the hours/miles-of-service method for equipment. The estimated useful lives are as follows:

Structure & Improvements	5-50 years
Equipment	4-20 years

Long-Term Liabilities

Long-term liabilities expected to be financed from governmental fund types are accounted for in the General Long-Term Debt Account Group. Long-term liabilities of all proprietary fund types are accounted for in the respective funds.

Accumulated leave benefits including vacation, sick leave and compensatory time worked in the amount of $47,576,000 for the governmental fund types at June 30, 1991 is also recorded in the General Long-Term Debt Account Group. These amounts would not be expected to be liquidated from expendable available financial resources but would be expected to be liquidated in future years as employees elect to use these benefits as prescribed by Civil Service rules and regulations.

Reservation/Designation of Fund Equity

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

Comparative Data/Totals Only

Comparative data for the prior year has been presented in certain of the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. Also, certain of the prior year amounts have been reclassified to conform with the current year financial statement presentations.

2. FUND DEFICIT

The following funds have an accumulated deficit at June 30, 1991 (in thousands):

Flood Control Zones Special Revenue Fund	$161
San Diego County Redevelopment Agency (SDCRA)	$811
Liquid Waste Enterprise Fund	$71

The deficits within the flood control zones and SDCRA funds are due to the use of loan proceeds in advance of the receipt of benefit fees or incremental tax revenues. These deficits are expected to be reduced in subsequent years as expected revenues are realized. The deficit within the Liquid Waste Enterprise Fund is due to inadequate cost recovery from user fees. These fees are expected to be revised for the subsequent fiscal year.

3. DETAIL NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. EQUITY IN POOLED CASH AND INVESTMENTS, CASH, INVESTMENTS, AND OBLIGATIONS UNDER REVERSE REPURCHASE AGREEMENTS

The County maintains a cash and investment pool that is available for use by all funds of the County as well as the funds of other agencies for which the County treasury is the depository. Each fund type's portion of this pool is displayed on the combined balance sheet as "Equity in Pooled Cash and Investments." Interest earned on the pooled funds is accrued in a pooled interest apportionment fund and is allocated based on the average daily cash balances of the participating funds.

"Cash with Fiscal Agents" represents amounts on deposit with trustees for Joint Powers Authorities, SANCAL, County revolving funds and deferred compensation.

"Investments" represents Pension Trust Fund investments and bonds held for other agencies.

Deposits: At year end the carrying value and bank balance of the County's deposits was $370,940,000. Of the bank balance, $1,500,000 was covered by federal depository insurance. The remaining $369,440,000 was collateralized according to State statutes which require depositories having public funds on deposit to maintain a pool of securities with the agent of the depository having a market value of at least 10 percent in excess of the total amount of all public funds on deposit. These securities are held by the depository's trust department or agent in the County's name.

Investments: State statutes authorize the County to invest in obligations of the U.S. Treasury, agencies and instrumentalities, commercial paper rated A-1 by Standard and Poor's Corporation or P-1 by Moody's Commercial Paper Record, bankers acceptances, repurchase and reverse repurchase agreements, and negotiable certificates of deposit issued by national and state licensed or chartered banks or federal or state savings and loan associations. Pension Trust Fund investments are authorized by the County Employees' Retirement Law of 1937. Statutes authorize "Prudent Expert" guidelines as to the form and types of investments which may be purchased. The County's investments categorized by type, carrying value, and market value at June 30, 1991, are shown below. All investments are either held by the County or its agent in the County's name.

	Carrying Amount (In Thousands)	Market Value (In Thousands)
Repurchase agreements	$ 67,000	$ 67,186
U.S. Government securities	636,481	650,511
Banker's acceptances	58,868	59,689
Negotiable certificates of deposit	446,770	455,918
Commercial paper	289,444	292,544
Corporate notes	426,017	434,348
Corporate bonds	275,466	290,357
Common and preferred stock	557,689	652,722
Other	95,782	91,066
Total Investments held by County or its agent in the County's name	$2,853,517	$2,994,341
Investments held by broker-dealers under reverse repurchase agreements:		
U.S. Government Securities	169,349	174,883
Total Investments of the County	3,022,866	3,169,224
Investments held by the County for other agencies	652	637
Total Investments	$3,023,518	$3,169,861

Due to significantly higher cash flows and market conditions at certain times during the year, the County's investments in repurchase agreements increased significantly and were substantially higher at those times than at year end.

Reverse Repurchase Agreements: State statutes permit the County to enter into reverse repurchase agreements, that is, a sale of securities with a simultaneous agreement to repurchase them in the future at the same price plus a contract rate of interest. The market value of the securities underlying reverse repurchase agreements normally exceeds the cash received, providing the dealers a margin against a decline in market value of the securities. If the dealers default on their obligations to resell these securities to the County or provide securities or cash of equal value, the County would suffer an economic loss equal to the difference between the market value plus accrued interest of the underlying securities and the agreement obligation, including accrued interest. This credit exposure at year-end was $338,079.

B. GENERAL FIXED ASSETS

The following is a summary of investment in general fixed assets by sources and a summary of changes in general fixed assets as of and for the year ended June 30, 1991.

Source of Investment in General Fixed Assets
By Fund at June 30, 1991 (in thousands)

General Fund:	
General Fund Revenues	$556,982
Federal and State Grants	3,585
Special Revenue Funds:	
Special Revenue Fund Revenues	17,193
Special Revenue State & Federal Grants	623
Capital Projects Funds:	
Lease Revenue Bonds	114,566
Certificates of Participation	89,797
Total	$782,746

Summary of Changes in General Fixed Assets by Class
For the Year Ended June 30, 1991 (in thousands)

	BEGINNING BALANCE	ADDITIONS	DELETIONS	ENDING BALANCE
Land	$ 95,495	$ 36,854	$ 4,238	$128,111
Structures & Improvements	323,876	18,644	1,110	341,410
Equipment	184,297	49,825	27,129	206,993
Construction in Progress	89,963	39,729	23,460	106,232
Total	$693,631	$145,052	$55,937	$782,746

C. PROPRIETARY FUND TYPE FIXED ASSETS

Following is a summary of Proprietary Fund Type Fixed Assets by class as of June 30, 1991 (in thousands):

	Enterprise	Internal Service
Land	$12,513	$
Structures & Improvements	58,872	180
Equipment	6,481	18,214
Construction in Progress	15,629	
Total	93,495	18,394
Less Accumulated Depreciation	28,841	7,625
Net	$64,654	$10,769

D. SAN DIEGO COUNTY EMPLOYEES' RETIREMENT SYSTEM

(1) Plan Description

The County contributes to the San Diego County Employees' Retirement Association (SDCERA), a single employer defined benefit pension plan, established July 1, 1939, under provisions of the County Retirement Law of 1937. This is a contributory type plan covering substantially all employees. The system is administered by an independent Board of Retirement. The plan is integrated with the Federal Social Security System. The County's payroll for employees covered by the system for the year ended June 30, 1991 was $470.5 million. Total payroll for all employees at June 30, 1991 was $519.2 million.

At June 30, 1991, SDCERA membership consisted of:

Retirees, beneficiaries and terminated members entitled to benefits, but not yet receiving them:

General	6,982
Safety	539
Total	7,521

Current Employees:

Vested:	
General	7,017
Safety	1,034
Non-vested:	
General	7,316
Safety	625
Total	15,992

All full-time permanent County employees are eligible to participate in the system. On August 15, 1978, the Association adopted a second tier to the system providing lower contribution rates and reduced benefits to employees entering the system after October 1, 1978. Employees must have 10 years of service and reach age 50 (Tier I) or age 55 (Tier II) in order to receive benefits. General members in Tier I may receive a maximum of 2 percent of their highest year average salary for each year of credited service for life providing they retire after age 57. Tier I members retiring before age 57 receive a prorata share of the maximum benefit. General members in Tier II receive 1.7 percent of their highest three years average annual salary for each year of credited service for life after reaching age 55. The system also provides death and disability benefits established by State and County ordinances. Employees fully vest after 10 years of service and partially vest after five years of service, receiving a prorata share of benefits due a fully vested employee upon attaining retirement age.

County employees are required to contribute to the system based on age at entry, tier classification, and certain labor negotiated contracts which provide for the County to pay a portion of the employee contribution.

(2) Funding Status and Progress

The amount shown below as "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of the credited projected benefits and is intended to help users assess SDCERA's funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERS. The measure is independent of the actuarial funding method used to determine contributions to the PERS, discussed in (4) below.

The pension benefit obligation was determined as part of an actuarial valuation at June 30, 1991. Significant actuarial assumptions used include (a) a rate of return on the investment of present and future assets of 8 percent per year compounded annually, (b) projected salary increases of 5 percent per year compounded annually, attributable to inflation, (c) additional projected salary increases of 1/2 percent per year, attributable to seniority/merit, and (d) 3 percent postretirement benefit increases for Tier I and 2 percent for Tier II.

At June 30, 1991, the unfunded pension benefit obligation was $414.5 million as follows (in millions):

Pension benefit obligation:	
Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	$ 744.4
Current employees:	
Accumulated employee contributions including allocated investment income	158.1
Employer-financed vested	515.2
Employer-financed nonvested	45.0
Total pension benefit obligation	1,462.7
Net assets available for benefits, at cost (market value is $1,183.9)	1,048.2
Unfunded pension benefit obligation	$ 414.5

(3) Actuarially Determined Contribution Requirements and Contributions Made

SDCERA funding policy provides for periodic employer contributions that, expressed as percentages of annual covered payroll, are sufficient to accumulate sufficient assets to pay benefits when due. Employer contribution rates as level percentages of payroll are determined using the entry age actuarial funding method. SDCERA also uses the level percentage of payroll method to amortize the unfunded liability over a closed 16 year period.

Contributions for fiscal year 1990-91 totaling $84,045,515 ($78,545,523 employer and $5,499,992 employee) were made in accordance with actuarially determined contributions determined through an actuarial valuation performed at June 30, 1989. These contributions consisted of (a) $22,611,307 normal cost (4.8 percent of current covered payroll for fiscal year 1990-91 and (b) $61,434,208 amortization of the unfunded actuarial accrued liability (13.1 percent of current covered payroll for fiscal year 1990-91). The significant actuarial assumptions used to compute the actuarially determined contribution requirement are the same as those used to compute the pension benefit obligation in D (2) above. Effective at June 30, 1991, $10.8 million of assets representing a reserve for future deficiencies were included in the actuary's net assets available for funding. Additionally, certain assumptions regarding employee mortality rates, employee turnover, and the rate of assumed retirements were adjusted for experience factors. The effect of these changes is to increase the contribution required in FY 1992-93 by an estimated $8.3 million. The unfunded pension benefit obligation at June 30, 1991, would have been $9.3 million less than currently stated if actuarial assumptions had remained unchanged.

(4) Trend Information

Ten year historical trend information of SDCERA showing progress made in accumulating sufficient assets to pay benefits when due is presented in the SDCERA comprehensive annual financial report. Trend information for years prior to fiscal year 1988-89 is presented on a calendar year basis. For fiscal years 1988-89, 1989-90, and 1990-91, respectively, available assets were sufficient to fund 69.4, 70.1 and 71.7 percent of the pension benefit obligation. Unfunded pension benefit obligation represented 101.9, 94.7, and 88.1 percent of the annual payroll for employees covered by the PERS for fiscal year 1988-89, 1989-90 and 1990-91, respectively. Showing unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation for analysis purposes. In addition, for the above years, the County's contribution to the PERS, all made in accordance with actuarially determined requirements, were 15.7, 15.5, and 16.7 percent, respectively of annual covered payroll.

(5) Postretirement Health Care Benefits:

SDCERA provides postretirement health care benefits on a pay as you go basis for retirees who have had at least ten years employment with the County. SDCERA contributes health insurance premiums for three sponsored health maintenance organizations of $133 per month for each retiree under the age of 65 and $69 per month for each retiree over the age of 65. Premium amounts in excess of these amounts are paid by the retiree. SDCERA also reimburses a fixed amount of $30 per month for a Medicare supplement for each retiree over 65. State statues governing County retirement systems provide authority for SDCERA, with the consent of the SDCERA Board of Directors to make such payments from interest earnings in excess of interest required to be credited to specific statutory reserves. Approximately 5,500 retirees or surviving spouses are eligible to receive these benefits. SDCERA recognizes the cost of providing those benefits by expending annual insurance premiums, which were $7.2 million for fiscal year 1990-91. A reserve established by the SDCERA Board of Directors for the payment of postretirement health care benefits was $23.5 million at June 30, 1991, down from $25.5 million at June 30, 1990.

(6) Contributions Required Per Accounting Principles Board Opinion Number 8.

The County's method for computing actual contributions (level percentages), while actuarially sound, results in lower amounts being paid in earlier years offset by higher amounts to be contributed in later years than that required under generally accepted accounting principles. For Fiscal Year 1990-91, the amount required by generally accepted accounting principles is greater than the amount contributed using the level percentage method and is reflected as an increase of approximately $12.5 million in accrued pension contributions in the General Long-Term Debt Account Group.

E. CLAIMS AND JUDGMENTS

The County operates a Risk Management Program whereby it is self-insured for premises liability at medical facilities, medical malpractice, errors and omissions, false arrest, forgery, public liability, and Workers Compensation. Several legal actions and Workers Compensation claims are pending against the County where the estimated liability either exceeds the limits of coverage provided by various insurance policies carried by the County or where no insurance coverage is provided. To the extent that the outcome of such litigation and Workers Compensation claims has been determined to result in a probable financial loss to the County, an estimate of such losses in the amount of $35.1 million has been included in the General Long-Term Debt Account Group to be payable out of future years' resources.

F. LEASE COMMITMENTS

The County has commitments under long-term property operating lease agreements for facilities used for operations. These leases do not meet the criteria for capitalization under FASB Statement 13. The County is the lessee under the terms of several noncancellable operating leases for real property used to house certain County facilities. The combined rental cost for which the County is obligated under these leases is as follows (in thousands):

YEAR	MINIMUM LEASE PAYMENTS
1991-92	$ 7,951
1992-93	7,084
1993-94	6,000
1994-95	4,209
1995-96	2,992
Thereafter	1,574
Total	$29,810

Total rental expense for all real property operating leases for the year ended June 30, 1991, was approximately $17.5 million.

In addition to real property leases, the County has also entered into long-term operating leases for personal property, a large portion of which represents data processing and duplicating equipment. Many of these leases are subject to annual adjustment based upon negotiations. Management expects that in the normal course of business, leases that expire will be renewed or replaced by other leases. Total rental expense for these operating leases for the year ended June 30, 1991, was approximately $8.2 million.

Certain buildings and equipment are being leased under capital leases as defined in FASB Statement 13. The present value of the minimum lease obligation has been capitalized in the General Fixed Asset Account Group and is reflected as a liability in the General Long-Term Debt Account Group. The County assumes responsibility for all maintenance, repair, and structural modifications under the terms of the lease agreements.

Capital Lease-Property Class	June 30, 1991 (in thousands)
Land	1,000
Structures and Improvements	96,046
Equipment	22,714
Total	$119,760

Future minimum lease payments under capital leases consisted of the following at June 30, 1991 (in thousands):

Fiscal Year	Minimum Payments
1991-92	$ 11,881
1992-93	10,785
1993-94	10,484
1994-95	10,330
1995-96	10,328
Thereafter	135,433
Total minimum Lease Payments	189,241
Less: amount representing interest	(93,148)
Net Lease Payments	$ 96,093

G. GENERAL LONG-TERM DEBT

General Long-Term Debt consists of lease revenue bonds/certificates of participation, capital lease obligations accounted for in accordance with NCGA Statement 5 (See Note 3F), accrued pension contributions (See Note 3D), accumulated unpaid employee leave benefits (See Note 1E) and claims and judgments (See Note 3E) as follows (in thousands):

Obligation	Interest Rate	Final Maturity Date	Original Amount	Amount Outstanding
Lease Revenue Bonds/Certificates of Participation:				
San Diego County Ramona Administrative Building Authority Lease Revenue Bonds issued April, 1972	4.70 - 6.00%	1992	$ 700	60
El Cajon-San Diego County Civic Center Authority Lease Revenue Refunding Bonds issued September, 1986	4.50 - 6.85%	2007	61,665	55,125
Vista-County of San Diego Building Authority Certificates of Participation issued April, 1987	5.00 - 7.875%	2007	28,380	25,600
San Diego County Capital Asset Leasing Corporation (SANCAL):				
1984 Series A Leasehold Revenue Bonds issued September, 1984	7.00 - 10.00%	1993	11,825	4,070
1986 Refunding Leasehold Revenue Bonds issued December, 1986	4.00 - 6.75%	2010	29,170	27,160
1987 Series A Leasehold Revenue Bonds issued May, 1987	4.75 - 6.20%	1995	10,300	5,655
1987 Certificates of Participation issued August 1987	4.60 - 7.875%	2007	39,325	36,050
1989 Certificates of Participation issued March 1989	6.25 - 7.50%	2009	20,790	16,495
1989 Certificates of Participation issued November 1989	6.20 - 7.10%	2010	24,433	24,433
1989 Certificates of Participation issued December 1989	6.10 - 6.80%	2011	19,605	19,605
1991 Series A Certificates of Participation issued April 1991	5.25 - 7.00%	2012	40,745	40,745
Total Lease Revenue Bonds/Certificates of Participation			286,938	254,998

Schedule of General Long-Term Debt Obligations - Continued

Obligation	Interest Rate	Final Maturity Date	Original Amount	Amount Outstanding
Capitalized Leases:				
Chula Vista Redevelopment Agency Regional Center Lease beginning July, 1979	6.00 - 8.00%	2007	51,000	41,580
San Diego Regional Building Authority Lease beginning April, 1989	6.90 - 7.75%	2020	43,600	43,175
Other Capitalized Leases with various beginning dates from November, 1964 to the present	4.50 - 14.10%	1992-2020	25,160	11,338
Total Capitalized Leases			119,760	96,093
Total			$406,698	351,091
Accrued Pension Contributions				132,150
Claims and Judgments				35,149
Accumulated Unpaid Employee Leave Benefits				47,576
Total General Long-Term Debt				$565,966

The lease revenue bonds and certificates of participation of the building and civic center joint power authorities and the SANCAL non-profit corporation listed above are secured by annual base rental lease payments payable by the County for use of the facilities constructed or equipment purchased from the debt proceeds. The capital leases between the County and the Authorities and between the County and SANCAL have been eliminated for financial reporting purposes and the related assets and debt (e.g., lease revenue bonds and certificates of participation of these authorities and SANCAL) are reported as San Diego County's assets and debt, respectively.

Changes in General Long-Term Debt during the year are summarized as follows (in thousands):

	BALANCE 7/1/90	ADDITIONS	RETIREMENTS	BALANCE 6/30/91
Lease Revenue Bonds/Certificates of Participation	$223,963	40,745	9,710	254,998
Capital Lease Obligations	104,763		8,670	96,093
Accrued Pension Contributions	119,625	12,525		132,150
Claims and Judgments	17,406	17,743		35,149
Accumulated Unpaid Employee Leave Benefits	40,976	6,600		47,576
Total	$506,733	77,613	18,380	565,966

The following is a schedule of debt service requirements to maturity, including interest, for General Long-Term Debt outstanding at June 30, 1991 (in thousands). The amortization of the accrued pension contributions is not included since it is based on actual contribution rates in future years, rather than a fixed schedule. Accumulated unpaid employee benefits are excluded since they are budgeted in the year which they are used and liquidated. Claims and judgments are also excluded due to uncertainty in determining the probable date of payment.

YEARS ENDING JUNE 30	LEASE REVENUE BONDS	CERTIFICATES OF PARTICIPATION	CAPITAL LEASES	TOTAL
1992	$ 15,131	13,010	11,881	40,022
1993	14,879	13,560	10,785	39,224
1994	13,776	14,579	10,484	38,839
1995	9,858	14,565	10,330	34,753
1996	9,308	14,561	10,329	34,198
1997-2001	44,150	71,001	39,899	155,050
2002-2006	44,081	70,770	39,826	154,677
2007-2011	26,163	45,791	22,764	94,718
2012-2016		7,440	18,375	25,815
2017-2020			14,568	14,568
Total	$177,346	265,277	189,241	631,864

Prior Year Defeasance of Debt

In prior years, the County defeased certain lease revenue bonds by placing the proceeds of the original issue plus additional County contributions in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At June 30, 1991, $121.1 million of bonds outstanding are considered defeased.

New Issues

San Diego Capital Asset Leasing Corporations (SANCAL):

On April 15, 1991, SANCAL issued $40.7 million in Certificates of Participation (COP) with an average interest rate of 6.8 percent with maturities from 1993 to 2012. The net proceeds received from this issue, after discount, was $40.3 million. $21.6 million of these proceeds were placed on deposit with the Superior Court pending resolution of a court case involving eminent domain proceedings with respect to the County's East Mesa Detention Facility site. The remaining proceeds were used to finance the acquisition of two County office buildings approximating 71,500 square feet and to finance the acquisition of various court facilities.

H. PROPRIETARY FUND TYPE LONG-TERM DEBT

Proprietary fund type long-term debt consists of revenue bonds, loans payable, contracts payable, and unpaid accumulated employee leave benefits. The revenue bonds are general obligations of the issuing district and as such, the district is empowered and obligated to levy ad valorem taxes upon all taxable property within the district without limit as to rate or amount for the purpose of paying the principal and interest. The bonds are also payable from restricted sewer service revenues of the issuing districts. A schedule of Proprietary Fund Type Long-Term Debt is as follows (in thousands):

Obligation	Interest Rate	Final Maturity Date	Original Amount	Amount Outstanding 6/30/91
Revenue Bonds:				
Alpine Sanitation 1970A	6.70 - 7.00%	2002	$285	$ 190
County Service Area #4	5.00%	2012	438	330
Total Revenue Bonds			723	520
Loans:				
Julian Sanitation	5.3%	2003	61	40
Total			$784	$ 560
Contract Payable Spring Valley				1,321
Landfill Closure-Solid Waste				6,459
Unpaid Accumulated Employee Leave Benefits				785
Total Proprietary Fund Type Long-Term Debt				$9,125

The following is a schedule of debt service requirements to maturity, including interest, for Proprietary Fund Type Revenue Bonds and Loans outstanding at June 30, 1991 (in thousands):

YEARS ENDING JUNE 30	REVENUE BONDS	LOANS	TOTAL
1992	$ 49	4	53
1993	53	5	58
1994	51	4	55
1995	50	5	55
1996	48	5	53
1997-2001	254	23	277
2002-2006	155	9	164
2007-2011	121		121
2012	26		26
Total	$807	55	862

I. SPECIAL ASSESSMENT DEBT

The County Treasurer/Tax Collector acts as an agent for property owners and bondholders in collecting and forwarding special assessment monies. The County is not obligated for repayment of any special assessment bonds and all special assessment debt is solely the obligation of various separate governmental agencies. The amount of special assessment debt outstanding for which the County is a fiduciary is $92,445 at June 30, 1991.

J. DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all County employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the County (without being restricted to the provisions of benefits under the plan), subject only to the claims of the County's general creditors. Participants' rights under the plan are equal to the fair market value of the deferred account for each participant.

It is the opinion of the County legal counsel that the County has no liability for losses under the plan, but does have the duty of due care that would be required of an ordinary prudent investor. The County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

The assets and liabilities of the deferred compensation are accounted for in an agency fund of the County. Total assets of the plan at June 30, 1991, are valued at $66.4 million and are reported at market value.

K. INTERFUND RECEIVABLE AND PAYABLE BALANCES

Individual Fund interfund receivable and payable balances at June 30, 1991 were (in thousands):

	Interfund Receivable	Interfund Payable
General Fund	$233,981	$ 2,254
Special Revenue Funds:		
Road Fund	3,978	795
Survey Monument Preservation Fund		2
Grazing Lands Fund	3	
County Fish & Game Propagation Fund	3	
County Library Fund	145	180
Asset Forfeiture Program Fund	73	41
Special Aviation Fund	2	
Cable TV Fund	24	
Park Land Dedication Fund	242	262
Nonprofit Corporation Funds	235	139
Redevelopment Agency Funds	6	
County Service Area Funds	227	97
Flood Control District Funds	46	250
Housing Authority Fund	123	1,042
Other Special District Funds	173	155
Total	5,280	2,963
Debt Service Funds:		
Nonprofit Corporation Funds	671	
Joint Powers Authorities Funds	2	8
Total	673	8
Capital Projects Funds:		
Capital Outlay Funds	5,826	5,035
Edgemoor Development Fund	9	1
Nonprofit Corporation Funds	81	3,992
Redevelopment Agency Funds	7	29
Joint Powers Authorities Funds	176	64
Total	6,099	9,121
Enterprise Funds:		
Airport Fund	108	142
Liquid Waste Fund	614	350
Transit Fund	48	33
Solid Waste Fund	1,138	850
Sanitation & Water Districts Funds	749	552
Total	2,657	1,927

K. Interfund Receivable and Payable Balances (in thousands) - Continued

	Interfund Receivable	Interfund Payable
Internal Service Funds:		
Road & Communication Funds	708	1,573
Purchasing Funds	603	1
Special District Loans Funds	30	
Other Miscellaneous Funds	62	188
Total	1,403	1,762
Trust and Agency Funds:		
Pension Trust Fund	2,215	275
Property Tax Collection Funds	5,045	11,319
Interest Apportionment Fund		23,439
County Departmental Funds	11,449	13,382
Special Purpose Funds	5,095	203,905
Funds Held for Special & School Districts Funds	2,787	6,329
Total	26,591	258,649
Total	$ 276,684	$276,684

4. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains four Enterprise Funds which provide airport, liquid and solid waste, and transit services. Segment information for the year ended June 30, 1991, for those funds and ten sanitation and water districts for which the Board of Supervisors has oversight responsibility was as follows (in thousands):

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE	SANITATION AND WATER DISTRICTS	TOTALS
Operating Revenue	$ 3,274	5,124	4,769	35,686	10,478	59,331
Depreciation	482	30	373	379	661	1,925
Operating Income or (Loss)	(149)	(329)	(546)	5,463	2,622	7,061
Tax Revenue	-0-	-0-	-0-	-0-	49	49
Grant Revenue	260	1	-0-	83	-0-	344
Other Nonoperating Revenue	442	56	173	4,465	3,745	8,881
Nonoperating Expenses	1	-0-	-0-	516	170	687
Nonoperating Income or (Loss)	701	57	173	4,032	3,624	8,587
Net Income or (Loss)	552	(272)	(373)	9,495	6,246	15,648
Capital Contributions	1	(13)	(1)	3	270	260
Plant, Property and Equipment:						
Additions	319	96	-0-	3,121	1,350	4,886
Deletions	2	72	1	2	-0-	77
Net Working Capital	4,774	701	-0-	53,873	31,729	91,077
Total Assets	20,902	1,469	4,664	73,889	69,319	170,243
Total Equity	20,151	614	3,163	58,524	64,154	146,606
Long-Term Liabilities	99	289	-0-	6,856	1,881	9,125

5. CONTRIBUTED CAPITAL

During fiscal year 1990-91 contributed capital increased or decreased by the following amounts (in thousands):

Enterprise Funds

SOURCE	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE	SANITATION AND WATER DISTRICTS
Capital Grants	$		854		
Developer's Contributions					270
Government's Contributions	1	(13)		3	
Total Additions (Reductions)	1	(13)	854	3	270
Accumulated Depreciation on Grant Funded Fixed Assets			(1,227)		
Contributed Capital, July 1	14,531	698	3,536	5,648	15,343
Contributed Capital, June 30	$14,532	685	3,163	5,651	15,613

Internal Service Funds

SOURCE	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	SPECIAL DISTRICT LOANS	OTHER MISCELLANEOUS
Governments' Contributions	$ 49		(49)	
Total Additions (Reductions)				
Contributed Capital, July 1	11,847	1,171	955	49
Contributed Capital, June 30	$ 11,896	1,171	906	49

6. COMMITMENTS AND CONTINGENCIES

A. LITIGATION

In addition to the accrued liability for litigation and Workers Compensation claims described in Note 3E, the County has a potential liability of $71.1 million that could result if unfavorable final decisions were rendered in numerous lawsuits to which the County is a named defendant. Appropriations are budgeted annually for those portions of obligations coming due that fiscal year. Estimates of potential liabilities described above include estimates of claims incurred, but not reported at June 30, 1991.

B. UNRECORDED LEAVE BENEFITS

County employees have unrecorded accumulated benefits of approximately $59.9 million in sick leave. These benefits are not payable to employees upon termination and are normally liquidated in future years as employees elect to use their benefits as prescribed by Civil Service rules and regulations. Accumulated vacation, sick leave, and compensatory time off for which employees are eligible for payment upon separation has been recorded as current or long-term liabilities in the appropriate funds or Long-Term Debt Account Group as described in Note 1E.

C. TAX AND REVENUE ANTICIPATION NOTES

At June 30, 1991, $178 million of Tax and Revenue Anticipation Notes issued during fiscal year 1990-91 were still outstanding. Monies for full redemption of these notes were fully segregated in a separate repayment fund at June 30, 1991 and subsequently used to redeem the notes on August 2, 1991. The liability for these notes is shown in the General Fund. On July 1, 1991, the County issued $200.3 million of Tax and Revenue Anticipation notes to finance fiscal year 1991-92 General Fund cash flow requirements.

D. THIRD PARTY DEBT

Mortgage Revenue Bonds

Single Family Mortgage Revenue Bonds have been issued to provide funds to purchase mortgage loans secured by first trust deeds on newly constructed and existing single-family residences. The purpose of this program is to provide low interest rate home mortgage loans to persons of low or moderate income who are unable to qualify for conventional mortgages at market rates. Multi-family Housing Revenue Bonds are issued to provide construction and permanent financing to developers of multi-family residential rental projects located in the County to be partially occupied by persons of low or moderate income.

Industrial Development Revenue Bonds

Industrial Development Revenue Bonds have been issued to provide financial assistance for the acquisition, construction, and installation of facilities for industrial, commercial, or business purposes to mutually benefit the citizens of the County.

The following is a schedule of all such bonds issued since inception of the programs (in thousands):

Date Issued	Amount
Mortgage Revenue Bonds	
December, 1980	$ 25,000
February, 1984	8,100
May, 1984	1,800
March, 1985	15,200
May, 1985	44,874
June, 1985	6,600
September, 1985	12,000
December, 1985	5,760
Industrial Development Bonds:	
October, 1987	3,500

The bonds, together with interest thereon, are limited obligations of the County payable solely from bond proceeds, revenues and other amounts derived solely from home mortgage and developer loans secured by first deeds of trust, irrevocable letters of credit, and irrevocable surety bonds. In the opinion of County officials, these bonds are not payable from any revenues or assets of the County, and neither the full faith and credit nor the taxing authority of the County, the State or any political subdivision thereof is obligated to the payment of the principal or interest on the bonds. Accordingly, no liability has been recorded in the General Long-Term Debt Account Group.

GENERAL FUND

THE GENERAL FUND FINANCES THE LEGALLY AUTHORIZED ACTIVITIES OF THE COUNTY OF SAN DIEGO NOT PROVIDED FOR IN OTHER RESTRICTED FUNDS. GENERAL FUND REVENUES ARE DERIVED FROM SUCH SOURCES AS TAXES, LICENSES AND PERMITS, FINES, FORFEITURES AND PENALTIES, USE OF MONEY AND PROPERTY, AID FROM OTHER GOVERNMENTAL AGENCIES, CHARGES FOR CURRENT SERVICES, AND OTHER REVENUE. GENERAL FUND EXPENDITURES AND ENCUMBRANCES ARE CLASSIFIED BY THE FUNCTIONS OF GENERAL GOVERNMENTAL, PUBLIC PROTECTION, PUBLIC WAYS AND FACILITIES, HEALTH AND SANITATION, PUBLIC ASSISTANCE, EDUCATION, RECREATIONAL AND CULTURAL SERVICES, CAPITAL OUTLAY, AND DEBT SERVICE. APPROPRIATIONS ARE MADE FROM THE FUND ANNUALLY. THE FUND WILL CONTINUE TO EXIST INDEFINITELY.

GENERAL FUND
BALANCE SHEET
June 30, 1991
With Comparative Figures for Year Ended June 30, 1990
(In Thousands)

STATEMENT 2

ASSETS	1991	1990
Equity in Pooled Cash and Investments	$ 22,667	30,218
Collections in Transit	567	784
Imprest Cash	141	129
Taxes Receivable (Schedule 5)	40,069	32,912
Accounts and Notes Receivable, net of allowance $1,792 in 1991 ($1,455 in 1990)	60,047	66,528
Due from Other Funds	233,981	222,619
Due from Other Funds - Loans	474	374
Inventory of Materials and Supplies	7,931	6,802
Deposits with Others	15	15
Total Assets	$365,892	360,381
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts Payable	$ 46,023	33,074
Accrued Payroll	27,600	24,117
Amount Due for Tax and Revenue Anticipation Notes	190,052	179,602
Due to Other Funds	2,254	3,620
Obligations Under Reverse Repurchase Agreements	1,662	3,094
Deferred Property Tax Revenue (Schedule 5)	37,264	30,937
Other Deferred Revenue	371	828
Total Liabilities	305,226	275,272
Fund Balances:		
Reserved for Encumbrances	38,452	34,373
Reserved for Loans	2,527	2,346
Reserved for Deposits with Others	15	15
Reserved for Inventory of Material and Supplies	7,931	6,802
Unreserved:		
Designated for Subsequent Years' Expenditures	4,513	2,209
Undesignated	7,228	39,364
Total Fund Balances (Statement 2A)	60,666	85,109
Total Liabilities and Fund Balances	$365,892 (Statement 1A)	360,381

GENERAL FUND
STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCE
Year Ended June 30, 1991
With Comparative Figures for Year Ended June 30, 1990
(In Thousands)

STATEMENT 2A

	1991	1990
Revenue:		
Taxes	$ 358,361	328,681
Licenses, Permits, and Franchises	18,623	17,149
Fines, Forfeitures, and Penalties	12,293	10,253
Revenue from use of Money and Property	17,321	19,831
Aid from Other Governmental Agencies - State	614,840	561,291
Aid from Other Governmental Agencies - Federal	357,943	268,752
Aid from Other Governmental Agencies - Other	7,997	5,421
Charges for Current Services	128,359	100,442
Other Revenue	11,897	9,391
Total Revenue	1,527,634	1,321,211
Expenditures:		
General	173,606	153,266
Public Protection	380,164	337,949
Public Ways and Facilities	1,109	726
Health	218,210	185,173
Public Assistance	737,722	596,399
Education	262	223
Recreational and Cultural	6,209	5,881
Capital Outlay		24,862
Debt Service	11,655	13,145
Total Expenditures	1,528,937	1,317,624
Excess of Revenue Over (Under) Expenditures	(1,303)	3,587
Other Financing Sources (Uses):		
Sale of Fixed Assets	150	225
Issuance of Lease Purchase		24,862
Operating Transfers In	2,672	916
Operating Transfers (Out)	(27,091)	(27,891)
Total Other Financing Sources (Uses)	(24,269)	(1,888)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	(25,572)	1,699
Fund Balance - Beginning of Year	85,109	100,872
Increase (Decrease) in:		
Reserve for Inventory of Materials and Supplies	1,129	(17,462)
Fund Balance - End of Year (Statement 2)	$ 60,666	85,109

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 2B

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$ 358,361		358,361	363,314	(4,953)
Licenses, Permits, and Franchises	18,623		18,623	19,271	(648)
Fines, Forfeitures, and Penalties	12,293		12,293	17,025	(4,732)
Revenue from the Use of Money and Property	17,321		17,321	17,820	(499)
Aid from Other Governmental Agencies - State	614,840		614,840	649,302	(34,462)
Aid from Other Governmental Agencies - Federal	357,943		357,943	359,117	(1,174)
Aid from Other Governmental Agencies - Other	7,997		7,997	4,168	3,829
Charges for Current Services	128,359		128,359	137,739	(9,380)
Other Revenue	11,897		11,897	5,828	6,069
Total Revenue	1,527,634		1,527,634	1,573,584	(45,950)
Expenditures:					
General:					
Legislative and Administrative:					
Supervisor, District #1					
Salaries and Employee Benefits	437		437	465	28
Services and Supplies	12	2	14	17	3
Fixed Assets	9		9	9	
Total	458	2	460	491	31
Supervisor, District #2					
Salaries and Employee Benefits	516		516	538	22
Services and Supplies	11	2	13	14	1
Fixed Assets	8	11	19	19	
Total	535	13	548	571	23
Supervisor, District #3					
Salaries and Employee Benefits	440		440	503	63
Services and Supplies	27	1	28	28	
Fixed Assets	18	15	33	35	2
Total	485	16	501	566	65
Supervisor, District #4					
Salaries and Employee Benefits	443		443	481	38
Services and Supplies	8	1	9	14	5
Fixed Assets	12		12	13	1
Total	463	1	464	508	44

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 2B (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (continued)					
Legislative and Administrative:					
Supervisor, District #5					
Salaries and Employee Benefits	$ 499		499	515	16
Service and Supplies	9	4	13	17	4
Fixed Assets	15	6	21	21	
Total	523	10	533	553	20
Board of Supervisors - General					
Salaries and Employee Benefits	95		95	121	26
Services and Supplies	16	7	23	24	1
Fixed Assets		7	7	11	4
Total	111	14	125	156	31
Clerk, Board of Supervisors					
Salaries and Employee Benefits	1,310		1,310	1,524	214
Services and Supplies	145	7	152	152	
Fixed Assets	8		8	9	1
Total	1,463	7	1,470	1,685	215
Chief Administrative Office					
Salaries and Employee Benefits	6,963		6,963	7,294	331
Services and Supplies	2,873	424	3,297	3,431	134
Other Charges	9		9	10	1
Fixed Assets	55	18	73	98	25
Expenditure Transfer		(182)	(182)		182
Total	9,900	260	10,160	10,833	673
Community Enhancement					
Other Charges	1,827	30	1,857	1,861	4
Total	1,827	30	1,857	1,861	4
Transborder Affairs					
Salaries and Employee Benefits	462		462	465	3
Services and Supplies	19		19	28	9
Other Charges	1		1	1	
Total	482		482	494	12
Total Legislative and Administrative	16,247	353	16,600	17,718	1,118

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 2B (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (continued)					
Finance:					
Auditor and Controller					
Salaries and Employee Benefits	$ 7,681		7,681	7,916	235
Services and Supplies	466	81	547	562	15
Other Charges	2		2	5	3
Fixed Assets	286		286	286	
Total	8,435	81	8,516	8,769	253
Assessor					
Salaries and Employee Benefits	12,230		12,230	12,404	174
Services and Supplies	626	153	779	784	5
Other Charges		32	32	32	
Fixed Assets	93	18	111	113	2
Total	12,949	203	13,152	13,333	181
Treasurer - Tax Collector					
Salaries and Employee Benefits	3,517		3,517	3,566	49
Services and Supplies	1,244	327	1,571	1,599	28
Fixed Assets	172	64	236	242	6
Total	4,933	391	5,324	5,407	83
County Retirement					
Salaries and Employee Benefits	427		427	455	28
Services and Supplies	110	4	114	333	219
Fixed Assets	14	15	29	32	3
Total	551	19	570	820	250
Purchasing Agent					
Salaries and Employee Benefits	2,124		2,124	2,136	12
Services and Supplies	105	3	108	108	
Total	2,229	3	2,232	2,244	12
Revenue and Recovery					
Salaries and Employee Benefits	7,361		7,361	7,367	6
Services and Supplies	269	19	288	294	6
Other Charges	19		19	19	
Fixed Assets	39	38	77	84	7
Total	7,688	57	7,745	7,764	19
Total Finance	36,785	754	37,539	38,337	798

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 2B (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (continued)					
Counsel:					
County Counsel					
Salaries and Employee Benefits	$ 8,205		8,205	8,517	312
Services and Supplies	8,245	220	8,465	8,466	1
Fixed Assets	5	21	26	26	
Total Counsel	16,455	241	16,696	17,009	313
Personnel:					
Department of Human Resources					
Salaries and Employee Benefits	5,213		5,213	5,217	4
Services and Supplies	3,332	473	3,805	3,990	185
Other Charges	44	6	50	98	48
Fixed Assets	34	46	80	83	3
Total	8,623	525	9,148	9,388	240
Equal Opportunity Management					
Salaries and Employee Benefits	492		492	492	
Services and Supplies	20	4	24	28	4
Fixed Assets				1	1
Total	512	4	516	521	5
Civil Service Commission					
Salaries and Employee Benefits	240		240	254	14
Services and Supplies	13	7	20	28	8
Fixed Assets		1	1	1	
Total	253	8	261	283	22
Total Personnel	9,388	537	9,925	10,192	267
Elections:					
Registrar of Voters					
Salaries and Employee Benefits	2,442		2,442	2,502	60
Services and Supplies	2,767	247	3,014	3,031	17
Other Charges	49	16	65	71	6
Fixed Assets	25		25	28	3
Total Elections	5,283	263	5,546	5,632	86
Property Management:					
General Services					
Salaries and Employee Benefits	18,071		18,071	18,100	29
Services and Supplies	10,282	1,128	11,410	11,550	140
Fixed Assets	412	474	886	887	1
Expenditure Transfer	(2,157)		(2,157)	(2,167)	(10)
Total	26,608	1,602	28,210	28,370	160

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 2B (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (continued)					
Property Management: (continued)					
Public Service Utilities					
Services and Supplies	$ 14,432	56	14,488	14,716	228
Fixed Assets	129	1	130	130	
Expenditure Transfer	(700)		(700)	(599)	101
Total	13,861	57	13,918	14,247	329
Property Management					
Services and Supplies	3,851	1,710	5,561	10,211	4,650
Other Charges	1		1	1	
Fixed Assets	97	97	194	262	68
Expenditure Transfer		(1,147)	(1,147)		1,147
Total	3,949	660	4,609	10,474	5,865
Countywide Rents & Leases					
Services and Supplies	10,563	294	10,857	11,972	1,115
Other Charges	18		18	18	
Expenditure Transfer	(1,348)		(1,348)	(1,456)	(108)
Total	9,233	294	9,527	10,534	1,007
Total Property Management	53,651	2,613	56,264	63,625	7,361
Other General:					
Electronic Data Processing					
Salaries and Employee Benefits	13,851		13,851	14,614	763
Services and Supplies	4,274	1,410	5,684	6,164	480
Other Charges	432		432	432	
Fixed Assets	958	247	1,205	1,208	3
Total	19,515	1,657	21,172	22,418	1,246
Electronic Systems & Equipment					
Services and Supplies	7,112	65	7,177	7,182	5
Other Charges	2,821		2,821	2,821	
Fixed Assets	2,914	1,864	4,778	4,810	32
Expenditure Transfer	(337)	(175)	(512)	(281)	231
Total	12,510	1,754	14,264	14,532	268
Equipment Acquisitions					
Services and Supplies	18		18	25	7
Other charges	1,185	30	1,215	1,419	204
Fixed Assets	2,569	1,461	4,030	5,117	1,087
Total	3,772	1,491	5,263	6,561	1,298
Sancal Lease/Purchase Acquisitions					
Other Charges				342	342
Expenditure Transfer				(377)	(377)
Total				(35)	(35)

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 2B (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
General: (continued)					
Other General: (continued)					
Contingency Reserves					
Reserves	$			4,795	4,795
Total Other General	35,797	4,902	40,699	48,271	7,572
Total General	173,606	9,663	183,269	200,784	17,515
Public Protection:					
Judicial:					
Superior Court					
Salaries and Employee Benefits	30,766		30,766	31,090	324
Services and Supplies	6,424	262	6,686	6,689	3
Other Charges	21		21	26	5
Fixed Assets	406	152	558	595	37
Total	37,617	414	38,031	38,400	369
El Cajon Municipal Court					
Salaries and Employee Benefits	4,956		4,956	4,972	16
Services and Supplies	523	57	580	619	39
Fixed Assets	68	2	70	70	
Total	5,547	59	5,606	5,661	55
North County Municipal Court					
Salaries and Employee Benefits	5,837		5,837	5,852	15
Services and Supplies	706	96	802	817	15
Fixed Assets	113	86	199	215	16
Total	6,656	182	6,838	6,884	46
South Bay Municipal Court					
Salaries and Employee Benefits	3,342		3,342	3,344	2
Services and Supplies	368	8	376	376	
Other Charges	2		2	2	
Fixed Assets	30	84	114	114	
Total	3,742	92	3,834	3,836	2
San Diego Municipal Court					
Salaries and Employee Benefits	13,911		13,911	13,919	8
Services and Supplies	1,496	86	1,582	1,583	1
Other Charges	33		33	33	
Fixed Assets	41	13	54	55	1
Total	15,481	99	15,580	15,590	10

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 2B (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection: (continued)					
Judicial: (continued)					
Municipal Court EDP Services					
Salaries and Employee Benefits	$ 429		429	430	1
Services and Supplies	960	352	1,312	1,323	11
Other Charges	171		171	171	
Fixed Assets	901	281	1,182	1,212	30
Expenditure Transfers		(429)	(429)		429
Total	2,461	204	2,665	3,136	471
Grand Jury					
Salaries and Employee Benefits	49	1	50	50	
Services and Supplies	113	13	126	126	
Fixed Assets	12		12	14	2
Total	174	14	188	190	2
County Clerk					
Salaries and Employee Benefits	699		699	740	41
Services and Supplies	18	2	20	34	14
Other Charges	1		1	1	
Total	718	2	720	775	55
District Attorney					
Salaries and Employee Benefits	39,264		39,264	39,407	143
Services and Supplies	3,561	298	3,859	3,869	10
Other Charges	531	127	658	708	50
Fixed Assets	288	119	407	418	11
Total	43,644	544	44,188	44,402	214
Office of Defender Services					
Salaries and Employee Benefits	18,701		18,701	18,776	75
Services and Supplies	1,538	278	1,816	2,548	732
Fixed Assets	76	77	153	157	4
Total	20,315	355	20,670	21,481	811
Alternate Defense Counsel					
Salaries and Employee Benefits	459		459	527	68
Services and Supplies	12,411	1,725	14,136	14,150	14
Fixed Assets	5	6	11	11	
Total	12,875	1,731	14,606	14,688	82
Conflict Public Defender					
Salaries and Employee Benefits	994		994	1,040	46
Services and Supplies	193	49	242	247	5
Fixed Assets	137	22	159	162	3
Total	1,324	71	1,395	1,449	54
Total Judicial	150,554	3,767	154,321	156,492	2,171

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 2B (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection: (continued)					
Police Protection:					
Sheriff					
Salaries and Employee Benefits	$108,593		108,593	109,259	666
Services and Supplies	12,755	1,158	13,913	14,859	946
Other Charges	5,550	967	6,517	6,536	19
Fixed Assets	1,365	1,735	3,100	3,144	44
Expenditure Transfer		(499)	(499)		499
Total	128,263	3,361	131,624	133,798	2,174
Marshall					
Salaries and Employee Benefits	16,567		16,567	16,907	340
Services and Supplies	307	13	320	321	1
Fixed Assets	134	5	139	140	1
Total	17,008	18	17,026	17,368	342
Total Police Protection	145,271	3,379	148,650	151,166	2,516
Detention and Correction:					
Probation					
Salaries and Employee Benefits	45,501	3	45,504	45,624	120
Services and Supplies	4,085	169	4,254	4,283	29
Other Charges	517	55	572	620	48
Fixed Assets	128		128	140	12
Total Detention and Correction	50,231	227	50,458	50,667	209
Protective Inspection:					
Animal Control					
Salaries and Employee Benefits	4,647		4,647	4,712	65
Services and Supplies	396	31	427	436	9
Other Charges	3	1	4	11	7
Fixed Assets	130		130	130	
Total	5,176	32	5,208	5,289	81
Agriculture					
Salaries and Employee Benefits	4,036		4,036	4,202	166
Services and Supplies	479	93	572	572	
Fixed Assets	35	75	110	111	1
Total	4,550	168	4,718	4,885	167
Total Protective Inspection	9,726	200	9,926	10,174	248
Other Protection:					
LAFCO Administration					
Other Charges	385		385	391	6

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 2B (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Public Protection: (continued)					
Other Protection: (continued)					
Recorder					
Salaries and Employee Benefits	$ 2,481		2,481	2,546	65
Services and Supplies	386	391	777	924	147
Other Charges				20	20
Fixed Assets	249	2,358	2,607	2,700	93
Total	3,116	2,749	5,865	6,190	325
Public Administrator					
Salaries and Employee Benefits	1,668		1,668	1,814	146
Services and Supplies	130	40	170	170	
Other Charges	74		74	75	1
Fixed Assets	158	6	164	182	18
Total	2,030	46	2,076	2,241	165
Coroner					
Salaries and Employee Benefits	3,102		3,102	3,132	30
Services and Supplies	515	39	554	560	6
Fixed Assets	25	12	37	40	3
Total	3,642	51	3,693	3,732	39
Planning and Land Use					
Salaries and Employee Benefits	12,670		12,670	14,166	1,496
Services and Supplies	2,041	753	2,794	3,408	614
Other Charges	32		32	38	6
Fixed Assets	466	39	505	654	149
Total	15,209	792	16,001	18,266	2,265
Total Other Protection	24,382	3,638	28,020	30,820	2,800
Total Public Protection	380,164	11,211	391,375	399,319	7,944
Public Ways and Facilities:					
Public Ways:					
Public Works - Transportation					
Services and Supplies	1,109	148	1,257	1,852	595
Fixed Assets				6	6
Expenditure Transfer		(128)	(128)		128
Total Public Ways and Facilities	1,109	20	1,129	1,858	729

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 2B (continued)

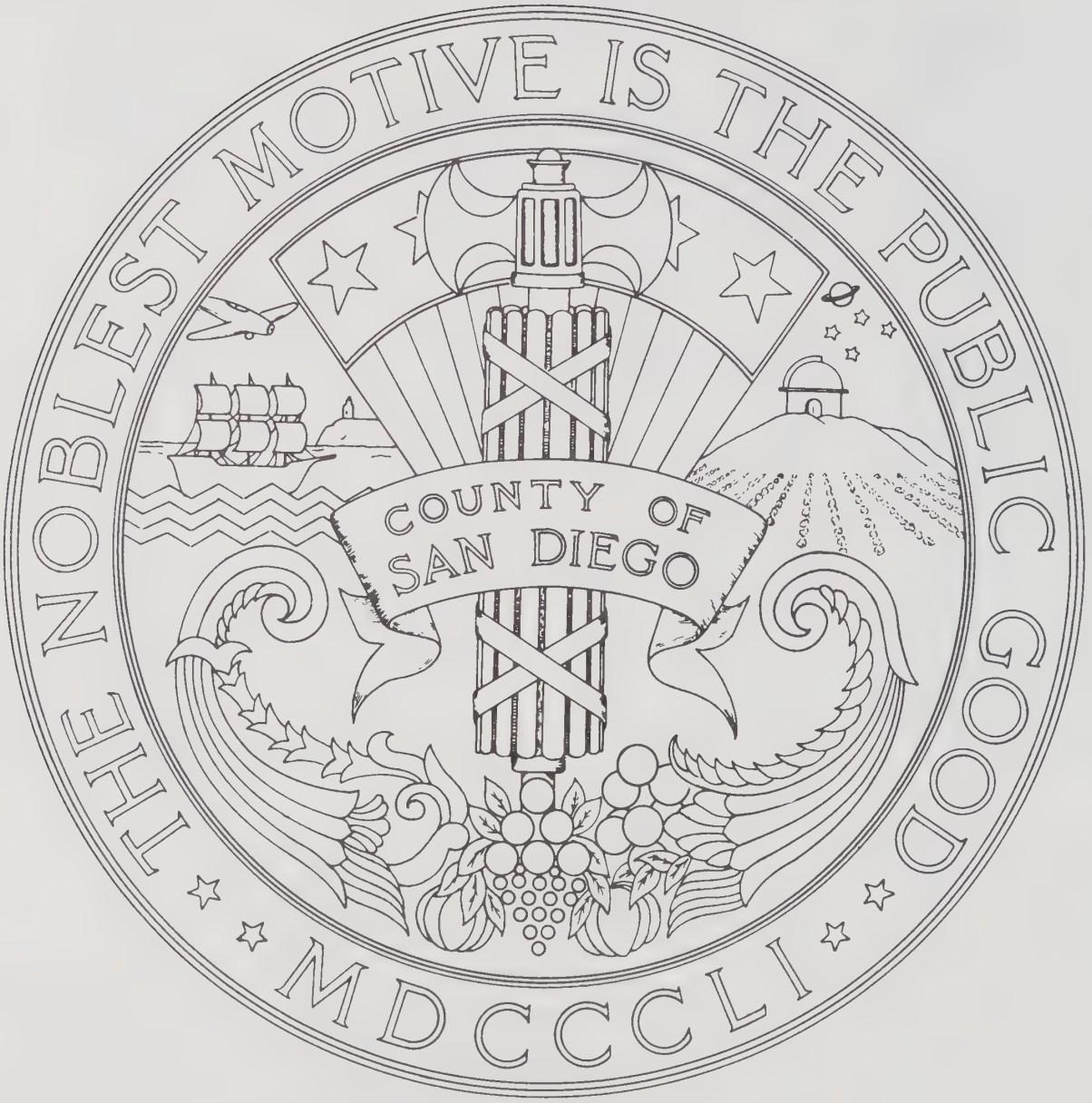
	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Health:					
Health Services					
Salaries and Employee Benefits	$ 90,389		90,389	98,671	8,282
Services and Supplies	107,564	16,747	124,311	125,128	817
Other Charges	17,817	4,933	22,750	26,281	3,531
Fixed Assets	2,440	489	2,929	3,247	318
Expenditure Transfer		(13,634)	(13,634)		13,634
Total Health	218,210	8,535	226,745	253,327	26,582
Public Assistance:					
Administration:					
Social Services					
Salaries and Employee Benefits	112,807		112,807	114,055	1,248
Services and Supplies	31,978	1,737	33,715	34,255	540
Other Charges	577,168	484	577,652	579,467	1,815
Fixed Assets	278	17	295	367	72
Total Administration	722,231	2,238	724,469	728,144	3,675
Other Assistance:					
Housing and Community Development					
Salaries and Employee Benefits	3,467		3,467	3,558	91
Services and Supplies	2,044	1,793	3,837	7,137	3,300
Other Charges	819	2,209	3,028	3,061	33
Expenditure Transfer		(4,002)	(4,002)		4,002
Total	6,330	-0-	6,330	13,756	7,426
Area Agency on Aging					
Salaries and Employee Benefits	3,030		3,030	3,184	154
Services and Supplies	6,129	530	6,659	7,978	1,319
Fixed Assets	2	43	45	47	2
Total	9,161	573	9,734	11,209	1,475
Total Other Assistance	15,491	573	16,064	24,965	8,901
Total Public Assistance	737,722	2,811	740,533	753,109	12,576
Education:					
Agricultural Education:					
Farm Advisor					
Salaries and Employee Benefits	240		240	247	7
Services and Supplies	22		22	28	6
Total Education	262		262	275	13

Continued on next page

GENERAL FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 2B (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Recreational and Cultural Services:					
Recreational Facilities:					
Parks and Recreation					
Salaries and Employee Benefits	$ 5,279		5,279	5,564	285
Services and Supplies	686	328	1,014	1,089	75
Other Charges	239		239	464	225
Fixed Assets	5	12	17	20	3
Expenditure Transfer		(139)	(139)		139
Total Recreational and Cultural Services	6,209	201	6,410	7,137	727
Debt Service:					
Interest on Notes and Warrants	11,655		11,655	12,005	350
Total Expenditures	1,528,937	32,441	1,561,378	1,627,814	66,436
Excess of Revenue Over (Under) Expenditures	(1,303)	(32,441)	(33,744)	(54,230)	20,486
Other Financing Sources (Uses):					
Sale of Fixed Assets	150		150	150	
Operating Transfers In	2,672		2,672	3,052	(380)
Operating Transfers (Out)	(27,091)	(6,011)	(33,102)	(34,039)	937
Total Other Financing Sources (Uses)	(24,269)	(6,011)	(30,280)	(30,837)	557
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ (25,572)	(38,452)	(64,024)	(85,067)	21,043


THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

SPECIAL REVENUE FUNDS

ROAD FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR MAINTENANCE AND CONSTRUCTION OF ROADWAYS AND FOR SPECIALIZED ENGINEERING SERVICES TO OTHER GOVERNMENTAL UNITS AND THE PUBLIC. REVENUES CONSIST PRIMARILY OF THE COUNTY'S SHARE OF STATE HIGHWAY USER TAXES AND ARE SUPPLEMENTED BY FEDERAL FUNDS, VEHICLE CODE FINES, AND FEES AND REIMBURSEMENTS FOR ENGINEERING SERVICES PROVIDED.

SURVEY MONUMENT PRESERVATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE A USER FEE AS CONDITION PRECEDENT TO THE RECORDING OF GRANT DEEDS CONVEYING REAL PROPERTY BY THE COUNTY RECORDER AND TO PAY EXPENSES AUTHORIZED BY THE COUNTY SURVEYOR IN RETRACEMENT OR REMONUMENT SURVEY OF MAJOR HISTORICAL LAND DIVISION LINES.

GRAZING LAND FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXTEND THE COUNTY'S SHARE OF GRAZING LAND LEASE REVENUES COLLECTED BY THE FEDERAL BUREAU OF LAND MANAGEMENT. EXPENDITURES ARE RECOMMENDED BY THE GRAZING ADVISORY BOARD FOR IMPROVEMENTS TO THE LAND.

FISH AND GAME PROPAGATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND THE COUNTY'S 50% SHARE OF COURT FINES LEVIED FOR VIOLATIONS OF FISH AND GAME LAWS WITHIN THE COUNTY. THE STATE OF CALIFORNIA RECEIVES THE OTHER 50% SHARE AS WELL AS ADMINISTRATIVE EXPENSES. THE FISH AND WILDLIFE COMMITTEE RECOMMENDS EXPENDITURES FROM THE FUND THAT WILL IMPROVE THE HABITAT FOR WILDLIFE PROPAGATION.

COUNTY LIBRARY FUND

THIS FUND WAS ESTABLISHED TO PROVIDE LIBRARY SERVICES FOR THE UNINCORPORATED AREA AS WELL AS SOME OF THE INCORPORATED CITIES WITHIN THE COUNTY. THE COUNTY LIBRARY NOW OPERATES A HEADQUARTERS, 31 BRANCHES AND 2 BOOKMOBILES. PROPERTY TAXES PROVIDE MOST OF THE FUND'S REVENUES, FEDERAL AID, STATE AID AND FINES PROVIDE THE REMAINING REVENUES.

ASSET FORFEITURE PROGRAM FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR ASSETS WHICH HAVE BEEN SEIZED BY LAW ENFORCEMENT AGENCIES DURING THE INVESTIGATION OF CRIMINAL ACTIVITIES. THESE MONIES AND THE INTEREST DERIVED THEREFROM ARE USED FOR THE PREVENTION, INVESTIGATION, APPREHENSION AND PROSECUTION OF DRUG AND OTHER CRIMINAL LAW VIOLATORS.

SPECIAL AVIATION FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR AIRPORT AND AVIATION PURPOSE CAPITAL IMPROVEMENTS INCLUDING REPAIRS OR REPLACEMENT OF CAPITAL ITEMS. REVENUES CONSIST OF AN ANNUAL ALLOCATION FOR EACH COUNTY OPERATED AIRPORT FROM THE STATE OF CALIFORNIA AS WELL AS ACQUISITION AND DEVELOPMENT FUNDS PROVIDED BY THE STATE FOR SPECIAL PROJECTS WITH PARTIAL MATCHING FROM THE COUNTY GENERAL FUND.

CABLE TV FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUE EARNED AND EXPENDITURES MADE FOR CABLE TELEVISION RELATED PROJECTS APPROPRIATED FOR THE BENEFIT OF THE CABLE SUBSCRIBERS WHO HAVE PAID THE USER FEES FOR THIS FUND.

PARK LAND DEDICATION FUND

THIS FUND WAS ESTABLISHED TO RECEIVE AND EXPEND SPECIAL PARK LAND DEDICATION FEES CHARGED TO DEVELOPERS OF LAND AS A CONDITION FOR APPROVAL OF ANY DEVELOPMENT. THE FEES ARE THEN USED FOR THE PURCHASE OF LAND AND THE DEVELOPMENT OF LAND FOR PARK OR RECREATIONAL FACILITIES. THESE FACILITIES SERVE THE FUTURE RESIDENTS OF SUCH DEVELOPMENTS. IN LIEU OF THE PAYMENT OF THESE FEES, THE DEVELOPER MAY DEDICATE LAND FOR PARK OR RECREATIONAL FACILITIES.

NONPROFIT CORPORATION FUND

THE NONPROFIT CORPORATION FUND, SAN DIEGO COUNTY CAPITAL ASSET LEASING CORPORATION, WAS ESTABLISHED AS A COST-EFFECTIVE MEANS OF FINANCING THE PURCHASE OF NECESSARY EQUIPMENT AND THE ACQUISITION AND CONSTRUCTION OF PERMANENT BUILDINGS ON BEHALF OF THE COUNTY THROUGH THE SALE OF TAX EXEMPT LEASEHOLD REVENUE BONDS/CERTIFICATES OF PARTICIPATION.

REDEVELOPMENT AGENCY FUNDS

THESE FUNDS ARE USED TO ACCOUNT FOR THE PROCEEDS OF REDEVELOPMENT AREA INCREMENTAL TAXES AND INTEREST REVENUES. REDEVELOPMENT PROJECT EXPENDITURES, IN ACCORDANCE WITH CALIFORNIA COMMUNITY REDEVELOPMENT LAW, INCLUDE ADMINISTRATIVE COSTS. OPERATING TRANSFERS MAY BE MADE TO OTHER REDEVELOPMENT AGENCY FUNDS.

COUNTY SERVICE AREAS FUNDS

THESE SPECIAL DISTRICT FUNDS WERE ESTABLISHED TO PROVIDE AUTHORIZED SERVICES SUCH AS ROAD, PARK, OR LIGHTING MAINTENANCE, FIRE PROTECTION, OR AMBULANCE SERVICE TO SPECIFIC AREAS IN THE COUNTY. THEY ARE FINANCED BY AD VALOREM PROPERTY TAXES IN THE AREA BENEFITED, OR BY SPECIAL ASSESSMENTS LEVIED ON SPECIFIC PROPERTIES.

FLOOD CONTROL DISTRICTS FUNDS

THESE FUNDS WERE ESTABLISHED TO ACCOUNT FOR REVENUES AND EXPENDITURES RELATED TO PROVIDING FLOOD CONTROL IN THE COUNTY. THEY ARE FINANCED PRIMARILY BY AD VALOREM PROPERTY TAXES AND FEDERAL GRANTS.

HOUSING AUTHORITY FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR REVENUES AND EXPENDITURES RELATED TO PROVIDING DECENT HOUSING IN A SUITABLE ENVIRONMENT FOR INDIVIDUALS WHO CANNOT AFFORD STANDARD PRIVATE HOUSING. CONTRACTS WITH THE U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT PROVIDE THE MAJOR FUNDING SOURCES.

OTHER SPECIAL DISTRICTS FUNDS

THESE SPECIAL DISTRICT FUNDS WERE ESTABLISHED TO PROVIDE AUTHORIZED SERVICES SUCH AS LIGHTING, PARK, OR AIR POLLUTION CONTROL. THEY ARE FINANCED BY AD VALOREM PROPERTY TAXES OR SPECIAL ASSESSMENTS IN THE AREAS BENEFITED, OR BY FEES OR SERVICES.

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1991
With Comparative Figures for June 30, 1990
(In Thousands)

STATEMENT 3

	ROAD	SURVEY MONUMENT PRESERVATION	GRAZING LAND	FISH & GAME PROPAGATION
ASSETS				
Equity in Pooled Cash and Investments	$ 6,586	370	126	28
Cash with Fiscal Agent				
Collections in Transit	8	1		
Imprest Cash	3			
Taxes Receivable (Schedule 5)				
Accounts and Notes Receivable	1,677			
Allowance for Uncollectible Accounts Receivable	(75)			
Due from Other Funds	3,978		3	3
Due from Other Funds - Loans				
Inventory of Material and Supplies	1,831			
Deposits with Others	22	—	—	—
Total Assets	$14,030	371	129	31
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	$ 411			
Accrued Payroll	1,168			
Due to Other Funds	795	2		
Obligations Under Reverse Repurchase Agreements	483	27	9	2
Due to Other Funds - Loans				
Deferred Property Tax Revenue (Schedule 5)				
Other Deferred Revenue	86	—	—	—
Total Liabilities	2,943	29	9	2
Fund Balances:				
Reserve for Encumbrances	7,412	9		
Reserve for Loans				
Reserve for Deposits with Others				
Reserve for Inventory of Material and Supplies	499			
Unreserved	3,176	333	120	29
Total Fund Balances (Statement 3A)	11,087	342	120	29
Total Liabilities and Fund Balances	$14,030	371	129	31

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1991
With Comparative Figures for June 30, 1990
(In Thousands)

STATEMENT 3 (continued)

	COUNTY LIBRARY	ASSET FORFEITURE PROGRAM	SPECIAL AVIATION	CABLE TV	PARK LAND DEDICATION
ASSETS					
Equity in Pooled Cash and Investments	$1,172	3,925	117	1,222	12,425
Cash with Fiscal Agent					
Collections in Transit	1	169			5
Imprest Cash	1				
Taxes Receivable (Schedule 5)	574				
Accounts and Notes Receivable	19				
Allowance for Uncollectible Accounts Receivable	(1)				
Due from Other Funds	145	73	2	24	242
Due from Other Funds - Loans					
Inventory of Material and Supplies	83				
Deposits with Other					
Total Assets	$1,994	4,167	119	1,246	12,672
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	$ 67	73		1	
Accrued Payroll	240			6	
Due to Other Funds	180	41			262
Obligations Under Reverse Repurchase Agreements	86	288	9	90	911
Due to Other Funds - Loans					
Deferred Property Tax Revenue (Schedule 5)	534				
Other Deferred Revenue					
Total Liabilities	1,107	402	9	97	1,173
Fund Balances:					
Reserve for Encumbrances	613	551		167	2,532
Reserve for Loans					
Reserve for Deposits with Others					
Reserve for Inventory of Material and Supplies	83				
Unreserved	191	3,214	110	982	8,967
Total Fund Balances (Statement 3A)	887	3,765	110	1,149	11,499
Total Liabilities and Fund Balances	$1,994	4,167	119	1,246	12,672

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1991
With Comparative Figures for June 30, 1990
(In Thousands)

STATEMENT 3 (continued)

	NONPROFIT CORPORATION	REDEVELOPMENT AGENCY	COUNTY SERVICE AREAS	FLOOD CONTROL DISTRICTS
ASSETS				
Equity in Pooled Cash and Investments	$ 97	318	6,588	755
Cash with Fiscal Agent	242			
Collections in Transit				
Imprest Cash				
Taxes Receivable (Schedule 5)				
Accounts and Notes Receivable			1	
Allowance for Uncollectible Accounts Receivable				
Due from Other Funds	235	6	227	46
Due from Other Funds - Loans				175
Inventory of Material and Supplies				
Deposits with Others				54
Total Assets	$574	324	6,816	1,030
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	$ 2		515	5
Accrued Payroll				
Due to Other Funds	139		97	250
Obligations Under Reverse Repurchase Agreements	7	23	483	55
Due to Other Funds - Loans			839	881
Deferred Property Tax Revenue (Schedule 5)				
Other Deferred Revenue				
Total Liabilities	148	23	1,934	1,191
Fund Balances:				
Reserve for Encumbrances			467	122
Reserve for Loans				175
Reserve for Deposits with Others				54
Reserve for Inventory of Material and Supplies				
Unreserved	426	301	4,415	(512)
Total Fund Balances (Statement 3A)	426	301	4,882	(161)
Total Liabilities and Fund Balances	$574	324	6,816	1,030

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
June 30, 1991
With Comparative Figures for June 30, 1990
(In Thousands)

STATEMENT 3 (continued)

	HOUSING AUTHORITY	OTHER SPECIAL DISTRICTS	TOTALS 1991	TOTALS 1990
ASSETS				
Equity in Pooled Cash and Investments	$ 8,326	7,789	49,844	50,145
Cash with Fiscal Agent	26	1	269	565
Collections in Transit		25	209	55
Imprest Cash		1	5	4
Taxes Receivable (Schedule 5)			574	496
Accounts and Notes Receivable	6,350	205	8,252	8,731
Allowance for Uncollectible Accounts Receivable			(76)	(32)
Due from Other Funds	123	173	5,280	4,490
Due from Other Funds - Loans			175	160
Inventory of Material and Supplies		267	2,181	2,091
Deposits with Others			76	79
Total Assets	$14,825	8,461	66,789	66,784
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	$ 53	56	1,183	1,547
Accrued Payroll		244	1,658	1,458
Due to Other Funds	1,042	155	2,963	7,326
Obligations Under Reverse Repurchase Agreements	610	571	3,654	5,136
Due to Other Funds - Loans			1,720	1,847
Deferred Property Tax Revenue (Schedule 5)			534	466
Other Deferred Revenue	495	346	927	1,091
Total Liabilities	2,200	1,372	12,639	18,871
Fund Balances:				
Reserve for Encumbrances		1,992	13,865	15,177
Reserve for Loans	6,275		6,450	6,348
Reserve for Deposits with Others			54	54
Reserve for Inventory of Material and Supplies		267	849	815
Unreserved	6,350	4,830	32,932	25,519
Total Fund Balances (Statement 3A)	12,625	7,089	54,150	47,913
Total Liabilities and Fund Balances	$14,825	8,461	66,789 (Statement 1A)	66,784

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1991
With Comparative Figures for Year Ended June 30, 1990
(In Thousands)

STATEMENT 3A

	ROAD	SURVEY MONUMENT PRESERVATION	GRAZING LAND	FISH AND GAME PROPAGATION	COUNTY LIBRARY	ASSET FORFEITURE PROGRAM
Revenue:						
Taxes	$ 3,066				7,507	
Licenses, Permits, and Franchises	45					
Fines, Forfeitures, and Penalties	836			28		2,567
Revenues from Use of Money and Property	1,902		10		71	208
Aid from Other Governmental Agencies - State	28,060				501	
Aid from Other Governmental Agencies - Federal	2,852					
Aid from Other Governmental Agencies - Other	414				452	
Charges for Current Services	15,236	107			417	
Other Revenue	352			1	8	44
Total Revenue	52,763	107	10	29	8,956	2,819
Expenditures:						
Current						
General						
Public Protection				10		641
Public Ways and Facilities	55,141					
Health and Sanitation						
Education					9,389	
Recreational and Cultural						
Total Expenditures	55,141			10	9,389	641
Excess of Revenue Over (Under) Expenditures	(2,378)	107	10	19	(433)	2,178
Other Financing Sources (Uses):						
Sale of Fixed Assets						
Operating Transfers In	1,440				225	
Operating Transfers (Out)	(398)	(46)			(43)	(719)
Long-Term Debt Proceeds						
Total Other Financing Sources (Uses)	1,042	(46)			182	(719)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	(1,336)	61	10	19	(251)	1,459
Fund Balances - Beginning of Year	12,397	281	110	10	1,130	2,306
Increase (Decrease) in:						
Reserve for Inventory of Material and Supplies	26				8	
Fund Balances - End of Year (Statement 3)	$11,087	342	120	29	887	3,765

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1991
With Comparative Figures for Year Ended June 30, 1990
(In Thousands)

STATEMENT 3A (continued)

	SPECIAL AVIATION	CABLE TV	PARK LAND DEDICATION	NONPROFIT CORPORATION	REDEVELOPMENT AGENCY
Revenue:					
Taxes	$				183
Licenses, Permits, and Franchises		703	1,381		
Fines, Forfeitures, and Penalties					
Revenue from Use of Money and Property	9	85	1,021	266	18
Aid from Other Governmental Agencies - State	35				
Aid from Other Governmental Agencies - Federal					
Aid from Other Governmental Agencies - Other					
Charges for Current Services	18				
Other Revenue	—	1	(2)	—	—
Total Revenue	62	789	2,400	266	201
Expenditures:					
Current					
General		244		257	
Public Protection					
Public Ways and Facilities	38				
Health and Sanitation					
Education					
Recreational and Cultural	—	—	47	—	
Total Expenditures	38	244	47	257	
Excess of Revenue Over (Under) Expenditures	24	545	2,353	9	201
Other Financing Sources (Uses):					
Sale of Fixed Assets					
Operating Transfers In				13,579	
Operating Transfers (Out)		(167)	(1,594)	(14,034)	
Long-Term Debt Proceeds		—	—	273	
Total Other Financing Sources (Uses)		(167)	(1,594)	(182)	
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	24	378	759	(173)	201
Fund Balances - Beginning of Year	86	771	10,740	599	100
Increase (Decrease) in:					
Reserve for Inventory of Material and Supplies	—	—	—	—	—
Fund Balances - End of Year (Statement 3)	$110	1,149	11,499	426	301

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1991
With Comparative Figures for Year Ended June 30, 1990
(In Thousands)

STATEMENT 3A (continued)

	COUNTY SERVICE AREAS	FLOOD CONTROL DISTRICTS	HOUSING AUTHORITY	OTHER SPECIAL DISTRICTS	TOTALS 1991	TOTALS 1990
Revenue:						
Taxes	$1,512	1,515		655	14,438	10,897
Licenses, Permits, and Franchises				5,345	7,474	6,613
Fines, Forfeitures, and Penalties				605	4,036	1,692
Revenue from Use of Money and Property	484	77	385	587	5,123	5,025
Aid from Other Governmental Agencies - State	51	34		1,913	30,594	26,665
Aid from Other Governmental Agencies - Federal	7		27,817	945	31,621	25,581
Aid from Other Governmental Agencies - Other			418		1,284	721
Charges for Current Services	2,357	50	595	318	19,098	19,769
Other Revenue	26	43	404	34	911	2,504
Total Revenue	4,437	1,719	29,619	10,402	114,579	99,467
Expenditures:						
Current						
General			26,181		26,682	27,099
Public Protection	697	2,120			3,468	3,193
Public Ways and Facilities	660			827	56,666	52,383
Health and Sanitation	2,137			8,270	10,407	8,569
Education					9,389	8,933
Recreational and Cultural	92			133	272	320
Total Expenditures	3,586	2,120	26,181	9,230	106,884	100,497
Excess of Revenue Over (Under) Expenditures	851	(401)	3,438	1,172	7,695	(1,030)
Other Financing Sources (Uses):						
Sale of Fixed Assets						38
Operating Transfers In					15,244	13,873
Operating Transfers (Out)				(8)	(17,009)	(15,016)
Long-Term Debt Proceeds					273	828
Total Other Financing Sources (Uses)				(8)	(1,492)	(277)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	851	(401)	3,438	1,164	6,203	(1,307)
Fund Balances - Beginning of Year	4,031	240	9,187	5,925	47,913	51,005
Increase (Decrease) in:						
Reserve for Inventory of Material and Supplies					34	(1,785)
Fund Balances - End of Year (Statement 3)	$4,882	(161)	12,625	7,089	54,150	47,913

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 3B

	ROAD		SURVEY MONUMENT PRESERVATION		GRAZING LAND	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenue:						
Taxes	$ 3,066	9,474				
Licenses, Permits, and Franchises	45	50				
Fines, Forfeitures, and Penalties	836	830				
Revenue from Use of Money and Property	1,902	2,140			10	7
Aid from Other Governmental Agencies - State	28,060	32,467				
Aid from Other Governmental Agencies - Federal	2,852	5,770				
Aid from Other Governmental Agencies - Other	414	45				
Charges for Current Services	15,236	28,840	107	100		
Other Revenue	352	405	—	—	—	—
Total Revenue	52,763	80,021	107	100	10	7
Expenditures:						
Current						
General						
Public Protection						101
Public Ways and Facilities	61,419	99,897				
Health and Sanitation						
Education						
Recreational and Cultural	—	—				—
Total Expenditures	61,419	99,897				101
Excess of Revenue Over (Under) Expenditure	(8,656)	(19,876)	107	100	10	(94)
Other Financing Sources (Uses):						
Operating Transfers In	1,440	150				
Operating Transfers (Out)	(1,532)	(1,618)	(55)	(150)		
Long-Term Debt Proceeds	—	—	—	—		
Total Other Financing Sources (Uses)	(92)	(1,468)	(55)	(150)	—	—
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$(8,748)	(21,344)	52	(50)	10	(94)

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 3B (continued)

	FISH AND GAME PROPAGATION		COUNTY LIBRARY		ASSET FORFEITURE PROGRAM	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenue:						
Taxes	$		7,507	7,459		
Licenses, Permits, and Franchises						
Fines, Forfeitures, and Penalties	28	11			2,567	923
Revenue from Use of Money and Property			71	90	208	
Aid from Other Governmental Agencies - State			501	633		
Aid from Other Governmental Agencies - Federal				91		
Aid from Other Governmental Agencies - Other			452	571		
Charges for Current Services			417	402		
Other Revenue	1	—	8	38	44	138
Total Revenue	29	11	8,956	9,284	2,819	1,061
Expenditures:						
Current						
General						
Public Protection	10	21			776	1,246
Public Ways and Facilities						
Health and Sanitation						
Education			9,988	10,452		
Recreational and Cultural	—	—	—	—	—	—
Total Expenditures	10	21	9,988	10,452	776	1,246
Excess of Revenue Over (Under) Expenditures	19	(10)	(1,032)	(1,168)	2,043	(185)
Other Financing Sources (Uses):						
Operating Transfers In			225	128		
Operating Transfers (Out)			(57)	(125)	(1,135)	(1,404)
Long-Term Debt Proceeds			—	—	—	—
Total Other Financing Sources (Uses)	—	—	168	3	(1,135)	(1,404)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$19	(10)	(864)	(1,165)	908	(1,589)

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 3B (continued)

	SPECIAL AVIATION		CABLE TV	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenue:				
Taxes	$			
Licenses, Permits, and Franchises			703	588
Fines, Forfeitures, and Penalties				
Revenue from Use of Money and Property	9	16	85	
Aid from Other Governmental Agencies - State	35	640		
Aid from Other Governmental Agencies - Federal				
Aid from Other Governmental Agencies - Other				
Charges for Current Services	18			
Other Revenue	—	—	1	—
Total Revenue	62	656	789	588
Expenditures:				
Current				
General			411	472
Public Protection				
Public Ways and Facilities	38	750		
Health and Sanitation				
Education				
Recreational and Cultural	—	—	—	—
Total Expenditures	38	750	411	472
Excess of Revenue Over (Under) Expenditures	24	(94)	378	116
Other Financing Sources (Uses):				
Operating Transfers In				
Operating Transfers (Out)			(167)	(249)
Long-Term Debt Proceeds			—	—
Total Other Financing Sources (Uses)	—	—	(167)	(249)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$24	(94)	211	(133)

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 3B (continued)

	PARK LAND DEDICATION		NONPROFIT CORPORATION		REDEVELOPMENT AGENCY	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenue:						
Taxes	$				183	70
Licenses, Permits, and Franchises	1,381	1,292				
Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property	1,021	965	266		18	
Aid from Other Governmental Agencies - State						
Aid from Other Governmental Agencies - Federal						
Aid from Other Governmental Agencies - Other						
Charges for Current Services						
Other Revenue	(2)					
Total Revenue	2,400	2,257	266		201	70
Expenditures:						
Current						
General			257	359		
Public Protection						
Public Ways and Facilities						
Health and Sanitation						
Education						
Recreational and Cultural	47	7,920				
Total Expenditures	47	7,920	257	359		
Excess of Revenue Over (Under) Expenditures	2,353	(5,663)	9	(359)	201	70
Other Financing Sources (Uses):						
Operating Transfers In			13,579	13,732		
Operating Transfers (Out)	(4,126)	(4,178)	(14,034)	(13,373)		
Long-Term Debt Proceeds			273	273		
Total Other Financing Sources (Uses)	(4,126)	(4,178)	(182)	632		
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$(1,773)	(9,841)	(173)	273	201	70

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 3B (continued)

	COUNTY SERVICE AREAS		FLOOD CONTROL DISTRICTS		HOUSING AUTHORITY	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenue:						
Taxes	$1,512	1,344	1,515	1,350		
Licenses, Permits, and Franchises						
Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property	484	83	77	160	385	
Aid from Other Governmental Agencies - State	51	20	34	300		400
Aid from Other Governmental Agencies - Federal	7				27,817	42,210
Aid from Other Governmental Agencies - Other					418	1,532
Charges for Current Services	2,357	2,710	50	1,829	595	1,726
Other Revenue	26	195	43	1,198	404	528
Total Revenue	4,437	4,352	1,719	4,837	29,619	46,396
Expenditures:						
Current						
General					26,181	46,909
Public Protection	792	932	2,242	5,500		
Public Ways and Facilities	732	1,559				
Health and Sanitation	2,428	2,599				
Education						
Recreational and Cultural	101	416				
Total Expenditures	4,053	5,506	2,242	5,500	26,181	46,909
Excess of Revenue Over (Under) Expenditures	384	(1,154)	(523)	(663)	3,438	(513)
Other Financing Sources (Uses):						
Operating Transfers In						
Operating Transfers (Out)						
Long-Term Debt Proceeds						
Total Other Financing Sources (Uses)						
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ 384	(1,154)	(523)	(663)	3,438	(513)

Continued on next page

SPECIAL REVENUE FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1991
(In Thousands)

STATEMENT 3B (continued)

	OTHER SPECIAL DISTRICTS		TOTALS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$ 655	1,425	14,438	21,122	(6,684)
Licenses, Permits, and Franchises	5,345	5,343	7,474	7,273	201
Fines, Forfeitures, and Penalties	605	200	4,036	1,964	2,072
Revenue from Use of Money and Property	587	108	5,123	3,569	1,554
Aid from Other Governmental Agencies - State	1,913	657	30,594	35,117	(4,523)
Aid from Other Governmental Agencies - Federal	945	963	31,621	49,034	(17,413)
Aid form Other Governmental Agencies - Other			1,284	2,148	(864)
Charges for Current Services	318	206	19,098	35,813	(16,715)
Other Revenue	34		911	2,502	(1,591)
Total Revenue	10,402	8,902	114,579	158,542	(43,963)
Expenditures:					
Current					
General			26,849	47,740	20,891
Public Protection			3,820	7,800	3,980
Public Ways and Facilities	835	1,337	63,024	103,543	40,519
Health and Sanitation	10,246	11,700	12,674	14,299	1,625
Education			9,988	10,452	464
Recreational and Cultural	133	179	281	8,515	8,234
Total Expenditures	11,214	13,216	116,636	192,349	75,713
Excess of Revenue Over (Under) Expenditures	(812)	(4,314)	(2,057)	(33,807)	31,750
Other Financing Sources (Uses):					
Operating Transfers In		5	15,244	14,015	1,229
Operating Transfers (Out)	(16)	(53)	(21,122)	(21,150)	28
Long-Term Debt Proceeds			273	273	-0-
Total Other Financing Sources (Uses)	(16)	(48)	(5,605)	(6,862)	1,257
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ (828)	(4,362)	(7,662)	(40,669)	33,007

ROAD FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 3C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$ 3,066		3,066	9,474	(6,408)
Licenses, Permits, and Franchises	45		45	50	(5)
Fines, Forfeitures, and Penalties	836		836	830	6
Revenue from Use of Money and Property	1,902		1,902	2,140	(238)
Aid from Other Governmental Agencies - State	28,060		28,060	32,467	(4,407)
Aid from Other Governmental Agencies - Federal	2,852		2,852	5,770	(2,918)
Aid from Other Governmental Agencies - Other	414		414	45	369
Charges for Current Services	15,236		15,236	28,840	(13,604)
Other Revenue	352		352	405	(53)
Total Revenue	52,763		52,763	80,021	(27,258)
Expenditures:					
Public Ways and Facilities					
Public Ways					
Salaries and Employee Benefits	26,764		26,764	29,967	3,203
Services and Supplies	27,225	12,948	40,173	64,131	23,958
Other Charges	460	189	649	4,880	4,231
Fixed Assets	693	65	758	919	161
Expenditure Transfer	(1)	(6,924)	(6,925)		6,925
Total Expenditures	55,141	6,278	61,419	99,897	38,478
Excess of Revenue Over (Under) Expenditures	(2,378)	(6,278)	(8,656)	(19,876)	11,220
Other Financing Sources (Uses):					
Operating Transfers In	1,440		1,440	150	1,290
Operating Transfers (Out)	(398)	(1,134)	(1,532)	(1,618)	86
Total Other Financing Sources (Uses)	1,042	(1,134)	(92)	(1,468)	1,376
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$(1,336)	(7,412)	(8,748)	(21,344)	12,596

SURVEY MONUMENT PRESERVATION FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Charges for Current Services	$107		107	100	7
Other Financing Uses:					
Operating Transfers (Out)	(46)	(9)	(55)	(150)	95
Excess of Revenue Over (Under) Expenditures and Other Financing (Uses)	$ 61	(9)	52	(50)	102

Continued on next page

GRAZING LAND FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$10		10	7	3
Expenditures:					
Public Protection					
Other Protection					
Other Charges	—	—	—	101	101
Excess of Revenue Over (Under) Expenditures	$10	-0-	10	(94)	104

FISH AND GAME PROPAGATION FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Fines, Forfeitures, and Penalties	$28		28	11	17
Other Revenue	1		1	—	1
Total Revenue	29		29	11	18
Expenditures:					
Public Protection					
Other Protection					
Services and Supplies	1		1	1	-0-
Other Charges	9		9	20	11
Total Expenditures	10	—	10	21	11
Excess of Revenue Over (Under) Expenditures	$19	-0-	19	(10)	29

Continued on next page

COUNTY LIBRARY FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$7,507		7,507	7,459	48
Revenue from Use of Money and Property	71		71	90	(19)
Aid from Other Governmental Agencies - State	501		501	633	(132)
Aid from Other Governmental Agencies - Federal				91	(91)
Aid from Other Governmental Agencies - Other	452		452	571	(119)
Charges for Current Services	417		417	402	15
Other Revenue	8		8	38	(30)
Total Revenue	8,956		8,956	9,284	(328)
Expenditures:					
Education					
Library Services					
Salaries and Employee Benefits	5,818		5,818	5,911	93
Services and Supplies	3,038	549	3,587	3,753	166
Other Charges	461		461	604	143
Fixed Assets	72	50	122	184	62
Total Expenditures	9,389	599	9,988	10,452	464
Excess of Revenue Over (Under) Expenditures	(433)	(599)	(1,032)	(1,168)	136
Other Financing Sources (Uses):					
Operating Transfers In	225		225	128	97
Operating Transfers (Out)	(43)	(14)	(57)	(125)	68
Total Other Financing Sources (Uses)	182	(14)	168	3	165
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ (251)	(613)	(864)	(1,165)	301

Continued on next page

ASSET FORFEITURE PROGRAM FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Fines, Forfeitures, and Penalties	$2,567		2,567	923	1,644
Revenue from Use of Money and Property	208		208		208
Other Revenue	44		44	138	(94)
Total Revenue	2,819		2,819	1,061	1,758
Expenditures:					
Public Protection					
Other Protection					
Services and Supplies	204	73	277	286	9
Fixed Assets	437	62	499	960	461
Total Expenditures	641	135	776	1,246	470
Excess Revenue Over (Under) Expenditures	2,178	(135)	2,043	(185)	2,228
Other Financing (Uses):					
Operating Transfers (Out)	(719)	(416)	(1,135)	(1,404)	269
Excess of Revenue Over (Under) Expenditures and Other Financing (Uses)	$1,459	(551)	908	(1,589)	2,497

SPECIAL AVIATION FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 9		9	16	(7)
Aid from Other Governmental Agencies - State	35		35	640	(605)
Charges for Current Services	18		18	—	18
Total Revenue	62		62	656	(594)
Expenditures:					
Public Ways and Facilities					
Transportation Terminals					
Services and Supplies	38	—	38	750	712
Excess of Revenue Over (Under) Expenditures	$ 24	-0-	24	(94)	118

Continued on next page

CABLE TV FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Licenses, Permits, and Franchises	$703		703	588	115
Revenue from Use of Money and Property	85		85		85
Other Revenue	1		1		1
Total Revenue	789		789	588	201
Expenditures:					
General					
Communication					
Salaries and Employee Benefits	137		137	166	29
Services and Supplies	89	28	117	149	32
Other Charges	18		18	18	-0-
Fixed Assets		139	139	139	-0-
Total Expenditures	244	167	411	472	61
Excess of Revenue Over (Under) Expenditures	545	(167)	378	116	262
Other Financing (Uses):					
Operating Transfers (Out)	(167)		(167)	(249)	82
Excess of Revenue Over (Under) Expenditures and Other Financing (Uses)	$378	(167)	211	(133)	344

PARK LAND DEDICATION FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Licenses, Permits, and Franchises	$1,381		1,381	1,292	89
Revenue from Use of Money and Property	1,021		1,021	965	56
Other Revenue	(2)		(2)		(2)
Total Revenue	2,400		2,400	2,257	143
Expenditures:					
Recreational and Cultural Services					
Recreational Facilities					
Other Charges	47		47	7,920	7,873
Excess of Revenue Over (Under) Expenditures	2,353		2,353	(5,663)	8,016
Other Financing (Uses):					
Operating Transfers (Out)	(1,594)	(2,532)	(4,126)	(4,178)	52
Excess of Revenue Over (Under) Expenditures and Other Financing (Uses)	$ 759	(2,532)	(1,773)	(9,841)	8,068

Continued on next page

NONPROFIT CORPORATION FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 266		266		266
Expenditures:					
General					
Other General					
Services and Supplies	257		257	359	102
Excess of Revenue Over (Under) Expenditures	9		9	(359)	368
Other Financing Sources (Uses):					
Operating Transfers In	13,579		13,579	13,732	(153)
Operating Transfers (Out)	(14,034)		(14,034)	(13,373)	(661)
Long-Term Debt Proceeds	273		273	273	-0-
Total Other Financing Sources (Uses)	(182)		(182)	632	(814)
Excess of Revenue Over (Under) Expenditures and Other Financing (Uses)	$ (173)	-0-	(173)	273	(446)

REDEVELOPMENT AGENCY FUNDS
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$183		183	70	113
Revenue from Use of Money and Property	18		18		18
Total Revenue	201		201	70	131
Excess of Revenue Over (Under) Expenditures	$201	-0-	201	70	131

Continued on next page

COUNTY SERVICE AREAS FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$1,512		1,512	1,344	168
Revenue from Use of Money and Property	484		484	83	401
Aid from Other Governmental Agencies - State	51		51	20	31
Aid from Other Governmental Agencies - Federal	7		7		7
Charges for Current Services	2,357		2,357	2,710	(353)
Other Revenue	26		26	195	(169)
Total Revenue	4,437		4,437	4,352	85
Expenditures:					
Public Protection					
Fire Protection					
Services and Supplies	528	35	563	589	26
Fixed Asset	169	60	229	340	111
Reserves				3	3
Total Protection	697	95	792	932	140
Public Ways and Facilities					
Public Ways					
Services and Supplies	625	72	697	1,366	669
Other Charges	35		35	193	158
Total Public Ways and Facilities	660	72	732	1,559	827
Health and Sanitation					
Hospital Care					
Services and Supplies	2,116	291	2,407	2,476	69
Other Charges	21		21	123	102
Total Health and Sanitation	2,137	291	2,428	2,599	171
Recreational and Cultural					
Recreation Facilities					
Services and Supplies	92	6	98	341	243
Fixed Assets		3	3	29	26
Reserves				46	46
Total Recreational and Cultural	92	9	101	416	315
Total Expenditures	3,586	467	4,053	5,506	1,453
Excess of Revenue Over (Under) Expenditures	$ 851	(467)	384	(1,154)	1,538

Continued on next page

FLOOD CONTROL DISTRICTS FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$1,515		1,515	1,350	165
Revenue from Use of Money and Property	77		77	160	(83)
Aid from Other Governmental Agencies - State	34		34	300	(266)
Charges for Current Services	50		50	1,829	(1,779)
Other Revenue	43		43	1,198	(1,155)
Total Revenue	1,719		1,719	4,837	(3,118)
Expenditures:					
Public Protection					
Flood Control					
Services and Supplies	2,079	498	2,577	5,390	2,813
Other Charges	41		41	110	69
Expenditure Transfer		(376)	(376)		376
Total Expenditures	2,120	122	2,242	5,500	3,258
Excess of Revenue Over (Under) Expenditures	$ (401)	(122)	(523)	(663)	140

HOUSING AUTHORITY FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 385		385		385
Aid from Other Governmental Agencies - State				400	(400)
Aid from Other Governmental Agencies - Federal	27,817		27,817	42,210	(14,393)
Aid from Other Governmental Agencies - Other	418		418	1,532	(1,114)
Charges for Current Services	595		595	1,726	(1,131)
Other Revenue	404		404	528	(124)
Total Revenue	29,619		29,619	46,396	(16,777)
Expenditures:					
General					
Other General					
Salaries and Employees Benefits	2,795		2,795	3,511	716
Services and Supplies	22,329	196	22,525	33,511	10,986
Other Charges	600	2	602	1,636	1,034
Fixed Assets	457	40	497	8,251	7,754
Expenditure Transfers		(238)	(238)		238
Total Expenditures	26,181	-0-	26,181	46,909	20,728
Excess of Revenue Over (Under) Expenditures	$ 3,438	-0-	3,438	(513)	3,951

Continued on next page

OTHER SPECIAL DISTRICTS FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 3C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$ 655		655	1,425	(770)
Licenses, Permits, and Franchises	5,345		5,345	5,343	2
Fines, Forfeitures, and Penalties	605		605	200	405
Revenue from Use of Money and Property	587		587	108	479
Aid from Other Governmental Agencies - State	1,913		1,913	657	1,256
Aid from Other Governmental Agencies - Federal	945		945	963	(18)
Charges for Current Services	318		318	206	112
Other Revenue	34		34		34
Total Revenue	10,402		10,402	8,902	1,500
Expenditures:					
Public Ways and Facilities					
Public Ways					
Services and Supplies	827	8	835	1,122	287
Reserves				215	215
Total Public Ways and Facilities	827	8	835	1,337	502
Health and Sanitation					
Health					
Salaries and Employee Benefits	5,389		5,389	5,959	570
Services and Supplies	1,934	791	2,725	3,201	476
Fixed Assets	947	1,185	2,132	2,180	48
Reserves				360	360
Total Health and Sanitation	8,270	1,976	10,246	11,700	1,454
Recreational and Cultural					
Recreation Facilities					
Services and Supplies	133		133	146	13
Fixed Assets				12	12
Reserves				21	21
Total Recreational and Cultural	133		133	179	46
Total Expenditures	9,230	1,984	11,214	13,216	2,002
Excess of Revenue Over (Under) Expenditures	1,172	(1,984)	(812)	(4,314)	3,502
Other Financing Sources (Uses):					
Operating Transfers In				5	(5)
Operating Transfers (Out)	(8)	(8)	(16)	(53)	37
Total Other Financing Sources (Uses)	(8)	(8)	(16)	(48)	32
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ 1,164	(1,992)	(828)	(4,362)	3,534

DEBT SERVICE FUNDS

NONPROFIT CORPORATION FUND

THIS FUND RECEIVES RENTAL PAYMENTS BASED ON LEASE PURCHASE AGREEMENTS FROM THE CAPITAL OUTLAY FUND AND THE GENERAL FUND FOR PAYMENT OF PRINCIPAL AND INTEREST DUE ON LEASEHOLD REVENUE BONDS/CERTIFICATES OF PARTICIPATION. THESE DEBT ISSUANCES ARE LEGAL OBLIGATIONS OF A NONPROFIT CORPORATION AND WERE ISSUED TO FINANCE THE PURCHASING OF NECESSARY EQUIPMENT AND THE ACQUISITION AND CONSTRUCTION OF PERMANENT BUILDINGS BY THE COUNTY. THE DEBT IS SECURED BY THE LEASE-PURCHASE PAYMENTS FROM THE COUNTY.

JOINT POWERS AUTHORITIES FUNDS

THESE FUNDS RECEIVE RENTAL PAYMENTS BASED ON LEASE-PURCHASE AGREEMENTS FROM THE CAPITAL OUTLAY FUND FOR PAYMENT OF PRINCIPAL AND INTEREST DUE ON LEASE REVENUE BONDS/CERTIFICATES OF PARTICIPATION. THESE DEBT ISSUANCES ARE LEGAL OBLIGATIONS OF VARIOUS JOINT POWER AUTHORITIES AND WERE ISSUED TO FINANCE CONSTRUCTION OF COUNTY FACILITIES. THE DEBT IS SECURED BY THE LEASE-PURCHASE PAYMENTS FROM THE COUNTY.

DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1991
With Comparative Figures for June 30, 1990
(In Thousands)

STATEMENT 4

	NONPROFIT CORPORATION	JOINT POWERS AUTHORITIES	TOTALS 1991	TOTALS 1990
ASSETS				
Equity in Pooled Cash and Investments	$ 5,876	12	5,888	3,162
Cash with Fiscal Agent	15,147	9,010	24,157	24,954
Accounts Receivable	313	45	358	416
Due from Other Funds	671	2	673	12
Total Assets	$22,007	9,069	31,076	28,544
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	$ 172		172	
Due to Other Funds		8	8	
Obligations Under Reverse Repurchase Agreements	431	1	432	324
Total Liabilities	603	9	612	324
Fund Balances:				
Reserved for Debt Service	21,404	8,355	29,759	28,172
Unreserved		705	705	48
Total Fund Balances (Statement 4A)	21,404	9,060	30,464	28,220
Total Liabilities and Fund Balances	$22,007	9,069	31,076 (STATEMENT 1A)	28,544

DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1991
With Comparative Figures for June 30, 1990
(In Thousands)

STATEMENT 4A

	NONPROFIT CORPORATION	JOINT POWERS AUTHORITIES	TOTALS 1991	TOTALS 1990
Revenue:				
Revenue from Use of Money and Property	$ 1,432	718	2,150	2,294
Expenditures:				
Debt Service:				
Debt Redemption	6,946	2,665	9,611	9,306
Bond Interest Matured	9,340	5,717	15,057	13,809
Other Charges		60	60	44
Total Expenditure	16,286	8,442	24,728	23,159
Excess of Revenue Over (Under) Expenditures	(14,854)	(7,724)	(22,578)	(20,865)
Other Financing Sources (Uses):				
Operating Transfers In	13,904	8,409	22,313	20,797
Operating Transfers (Out)	(1,183)	(28)	(1,211)	(1,814)
Long-Term Debt Proceeds	3,720		3,720	8,109
Total Other Financing Sources (Uses)	16,441	8,381	24,822	27,092
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	1,587	657	2,244	6,227
Fund Balances - Beginning of Year	19,817	8,403	28,220	21,993
Fund Balances - End of Year (Statement 4)	$21,404	9,060	30,464	28,220

DEBT SERVICE FUNDS
COMBINING SCHEDULE OF REVENUE, EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 4B

	NONPROFIT CORPORATION		JOINT POWERS AUTHORITIES		TOTALS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:							
Revenue from Use of Money and Property	$ 1,432		718	41	2,150	41	2,109
Expenditures:							
Debt Redemption	6,946	7,020	2,665	2,665	9,611	9,685	74
Bond Interest Matured	9,340	10,135	5,717	5,717	15,057	15,852	795
Other Charges			60	72	60	72	12
Total Expenditures	16,286	17,155	8,442	8,454	24,728	25,609	881
Excess of Revenue Over (Under) Expenditures	(14,854)	(17,155)	(7,724)	(8,413)	(22,578)	(25,568)	2,990
Other Financing Sources (Uses):							
Operating Transfers In	13,904	13,373	8,409	8,409	22,313	21,782	531
Operating Transfers (Out)	(1,183)		(28)		(1,211)		(1,211)
Long-Term Debt Proceeds	3,720	3,721			3,720	3,721	(1)
Total Other Financing Sources (Uses)	16,441	17,094	8,381	8,409	24,822	25,503	(681)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ 1,587	(61)	657	(4)	2,244	(65)	2,309

NONPROFIT CORPORATION FUND
SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 4C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 1,432		1,432		1,432
Expenditures:					
Debt Redemption	6,946		6,946	7,020	74
Bond Interest Matured	9,340		9,340	10,135	795
Total Expenditures	16,286		16,286	17,155	869
Excess of Revenue Over (Under) Expenditures	(14,854)		(14,854)	(17,155)	2,301
Other Financing Sources (Uses):					
Operating Transfers In	13,904		13,904	13,373	531
Operating Transfers (Out)	(1,183)		(1,183)		(1,183)
Long-Term Debt Proceeds	3,720		3,720	3,721	(1)
Total Other Financing Sources (Uses)	16,441	___	16,441	17,094	(653)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ 1,587	-0-	1,587	(61)	1,648

JOINT POWERS AUTHORITIES FUNDS
SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 4C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 718		718	41	677
Expenditures:					
Debt Redemption	2,665		2,665	2,665	-0-
Bond Interest Matured	5,717		5,717	5,717	-0-
Other Charges	60		60	72	12
Total Expenditures	8,442		8,442	8,454	12
Excess of Revenue Over (Under) Expenditures	(7,724)		(7,724)	(8,413)	689
Other Financing Sources (Uses):					
Operating Transfers In	8,409		8,409	8,409	-0-
Operating Transfers (Out)	(28)		(28)		(28)
Total Other Financing Sources (Uses)	8,381	___	8,381	8,409	(28)
Excess of Revenue Over (Under) Expenditures and Other Financing (Uses)	$ 657	-0-	657	(4)	661

CAPITAL PROJECTS FUNDS

CAPITAL OUTLAY FUND

THE CAPITAL OUTLAY FUND IS USED EXCLUSIVELY TO FINANCE THE ACQUISITION, CONSTRUCTION AND COMPLETION OF PERMANENT PUBLIC IMPROVEMENTS INCLUDING PUBLIC BUILDINGS AND FOR THE COSTS OF ACQUIRING LAND AND PERMANENT IMPROVEMENTS. THE FUND MAY ALSO BE USED TO MAKE ANNUAL PAYMENTS ON BOND INDEBTEDNESS FOR THE CONSTRUCTION OF PUBLIC FACILITIES AND TO ACQUIRE PUBLIC FACILITIES THROUGH LEASE PURCHASES. REVENUES ARE OBTAINED FROM THE SALES OF FIXED ASSETS, FROM LEASE OR RENTAL OF COUNTY-OWNED FACILITIES, AND FROM OTHER FUNDS SUCH AS GRANTS AND CONTRIBUTIONS WHEN ALLOCATED BY THE BOARD OF SUPERVISORS TO THE FUND.

EDGEMOOR DEVELOPMENT FUND

THE EDGEMOOR DEVELOPMENT FUND IS USED EXCLUSIVELY FOR ASSISTING IN THE DEVELOPMENT OF THE EDGEMOOR PROPERTY. THE EDGEMOOR PROPERTY REPRESENTS APPROXIMATELY 375 ACRES OF COUNTY-OWNED LAND AND 50 ACRES OWNED BY THE GROSSMONT UNION HIGH SCHOOL DISTRICT IN THE SANTEE AREA. FUTURE DEVELOPMENT MAY INCLUDE PARKS, A LIBRARY, HOUSING, A FIRE STATION, POST OFFICE AND OTHERS. REVENUES ARE DERIVED FROM THE SALE OR LEASE OF LAND WITHIN THE EDGEMOOR PROPERTY.

NONPROFIT CORPORATION FUND

THIS FUND IS USED TO ACCOUNT FOR THE EXPENDITURE OF THE PROCEEDS FROM THE SALE OF NONPROFIT CORPORATION LEASEHOLD REVENUE BONDS/CERTIFICATES OF PARTICIPATION FOR THE PURCHASE OF VARIOUS TYPES OF EQUIPMENT AND THE ACQUISITION AND CONSTRUCTION OF PERMANENT BUILDINGS BY THE COUNTY.

REDEVELOPMENT AGENCY FUNDS

THESE FUNDS ARE USED TO ACCOUNT FOR THE PROCEEDS OF REDEVELOPMENT AREA INCREMENTAL TAXES, INTEREST REVENUES AND TEMPORARY LOANS. REDEVELOPMENT PROJECT EXPENDITURES, IN ACCORDANCE WITH CALIFORNIA COMMUNITY REDEVELOPMENT LAW, INCLUDE REDEVELOPMENT PLANNING, DESIGN, IMPROVEMENT COSTS, PROFESSIONAL SERVICES AND ADMINISTRATIVE COST.

JOINT POWERS AUTHORITIES FUNDS

THESE FUNDS ARE USED TO ACCOUNT FOR THE EXPENDITURE OF THE PROCEEDS FROM THE SALE OF JOINT POWER AUTHORITY LEASE REVENUE BONDS/CERTIFICATES OF PARTICIPATION FOR THE ACQUISITION OF COUNTY FACILITIES IN THE CITIES OF EL CAJON, VISTA, AND RAMONA.

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COUNTY OF SAN DIEGO
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CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 1991
With Comparative Figures for June 30, 1990
(In Thousands)

STATEMENT 5

	CAPITAL OUTLAY	EDGEMOOR DEVELOPMENT	NONPROFIT CORPORATION	REDEVELOPMENT AGENCY
ASSETS				
Equity in Pooled Cash and Investments	$ 8,852	474	20,118	323
Cash with Fiscal Agent			26,249	
Accounts and Notes Receivable	6,328	1	50	
Due from Other Funds	5,826	9	81	7
Due from Other Funds - Loans			250	
Deposits with Others	4,336	—	—	—
Total Assets	$25,342	484	46,748	330
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts Payable	$ 4,577		80	
Due to Other Funds	5,035	1	3,992	29
Obligations Under Reverse Repurchase Agreements	648	35	1,475	24
Due to Other Funds - Loans				1,088
Other Deferred Revenue	6,418	—	—	—
Total Liabilities	16,678	36	5,547	1,141
Fund Balances:				
Reserve for Encumbrances		2	26	74
Reserve for Loans			250	
Unreserved:				
Designated for Subsequent Years' Expenditures				
Undesignated	8,664	446	40,925	(885)
Total Fund Balances (Statement 5A)	8,664	448	41,201	(811)
Total Liabilities and Fund Balances	$25,342	484	46,748	330

Continued on next page

CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
June 30, 1991
With Comparative Figures for June 30, 1990
(In Thousands)

STATEMENT 5 (continued)

	JOINT POWERS AUTHORITIES	TOTALS 1991	TOTALS 1990
ASSETS			
Equity in Pooled Cash and Investments	$ 80	29,847	17,588
Cash with Fiscal Agent	5,107	31,356	42,808
Accounts and Notes Receivable		6,379	10,710
Due from Other Funds	176	6,099	1,827
Due from Other Funds - Loans		250	250
Deposits with Other		4,336	4,040
Total Assets	$5,363	78,267	77,223
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	$	4,657	4,628
Due to Other Funds	64	9,121	8,506
Obligations Under Reverse Repurchase Agreements	6	2,188	1,801
Due to Other Funds - Loans		1,088	903
Other Deferred Revenue		6,418	5,576
Total Liabilities	70	23,472	21,414
Fund Balances:			
Reserve for Encumbrances	83	185	388
Reserve for Loans		250	250
Unreserved:			
Designated for Subsequent Years' Expenditures	1,204	1,204	1,584
Undesignated	4,006	53,156	53,587
Total Fund Balances (Statement 5A)	5,293	54,795	55,809
Total Liabilities and Fund Balances	$5,363	78,267 (Statement 1A)	77,223

CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1991
With Comparative Figures for June 30, 1990
(In Thousands)

STATEMENT 5A

	CAPITAL OUTLAY	EDGEMOOR DEVELOPMENT	NONPROFIT CORPORATION	REDEVELOPMENT AGENCY
Revenue:				
Taxes	$ 923			10
Fines, Forfeitures, and Penalties	5,588			
Revenue from Use of Money and Property	837	64	2,810	28
Aid from Other Governmental Agencies - State	21,864			
Aid from Other Governmental Agencies - Federal	240			
Aid from Other Governmental Agencies - Other	3,735			10
Charges for Current Services	8			
Other Revenue	450		2	53
Total Revenue	33,645	64	2,812	101
Expenditures:				
Capital Outlay	80,184		793	276
Excess of Revenue Over (Under) Expenditures	(46,539)	64	2,019	(175)
Other Financing Sources (Uses):				
Sale of Fixed Assets	524			
Operating Transfers In	61,322		1,653	
Operating Transfers (Out)	(15,788)	(14)	(40,383)	
Long-Term Debt Proceeds			36,344	
Transfers to Escrow Agent				
Total Other Financing Sources (Uses)	46,058	(14)	(2,386)	
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	(481)	50	(367)	(175)
Fund Balances - Beginning of Year	9,145	398	41,568	(636)
Fund Balances - End of Year (Statement 5)	$ 8,664	448	41,201	(811)

Continued on next page

CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUE, EXPENDITURES,
AND CHANGES IN FUND BALANCES
Year Ended June 30, 1991
With Comparative Figures for June 30, 1990
(In Thousands)

STATEMENT 5A (continued)

	JOINT POWERS AUTHORITIES	TOTALS 1991	TOTALS 1990
Revenue:			
Taxes	$	933	2,066
Fines, Forfeitures, and Penalties		5,588	4,723
Revenue from Use of Money and Property	306	4,045	5,171
Aid from Other Governmental Agencies - State		21,864	31,758
Aid from Other Governmental Agencies - Federal		240	3,460
Aid from Other Governmental Agencies - Other		3,745	584
Charges for Current Services		8	8
Other Revenue	30	535	105
Total Revenue	336	36,958	47,875
Expenditures:			
Capital Outlay	62	81,315	79,184
Excess of Revenue Over (Under) Expenditures	274	(44,357)	(31,309)
Other Financing Sources (Uses):			
Sale of Fixed Assets		524	79
Operating Transfers In	28	63,003	46,169
Operating Transfers (Out)	(343)	(56,528)	(37,034)
Long-Term Debt Proceeds		36,344	33,259
Transfers to Escrow Agent			(5,980)
Total Other Financing Sources (Uses)	(315)	43,343	36,493
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	(41)	(1,014)	5,184
Fund Balances - Beginning of Year	5,334	55,809	50,625
Fund Balances - End of Year (Statement 5)	$5,293	54,795	55,809

CAPITAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 5B

	CAPITAL OUTLAY		EDGEMOOR DEVELOPMENT	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenue:				
Taxes	$ 923	10,239		
Fines, Forfeitures, and Penalties	5,588	11,945		
Revenue from Use of Money and Property	837		64	75
Aid From Other Governmental Agencies - State	21,864	55,134		
Aid From Other Governmental Agencies - Federal	240	3,519		
Aid From Other Governmental Agencies - Other	3,735	11,045		
Charges for Current Services	8	1,065		
Other Revenue	450	1,062	—	—
Total Revenue	33,645	94,009	64	75
Expenditures:				
Capital Outlay	76,480	172,222		
Excess of Revenue Over (Under) Expenditures	(42,835)	(78,213)	64	75
Other Financing Sources (Uses):				
Sale of Fixed Assets	524	824		
Operating Transfers In	61,322	89,838		
Operating Transfers (Out)	(19,492)	(19,492)	(16)	(184)
Long-Term Debt Proceeds	—	—	—	—
Total Other Financing Sources (Uses)	42,354	71,170	(16)	(184)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ (481)	(7,043)	48	(109)

Continued on next page

CAPITAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 5B (continued)

	NONPROFIT CORPORATION		REDEVELOPMENT AGENCY	
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET
Revenue:				
Taxes	$		10	
Fines, Forfeitures, and Penalties				
Revenue from Use of Money and Property	2,810		28	10
Aid from Other Governmental Agencies - State				
Aid from Other Governmental Agencies - Federal				
Aid from Other Governmental Agencies - Other			10	
Charges for Current Services				
Other Revenue	2		53	140
Total Revenue	2,812		101	150
Expenditures:				
Capital Outlay	819	31,730	350	6,500
Excess of Revenue Over (Under) Expenditures	1,993	(31,730)	(249)	(6,350)
Other Financing Sources (Uses):				
Sale of Fixed Assets				
Operating Transfers In	1,653			
Operating Transfers (Out)	(40,383)	(39,732)		
Long-Term Debt Proceeds	36,344	36,344		8,122
Total Other Financing Sources (Uses)	(2,386)	(3,388)	—	8,122
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ (393)	(35,118)	(249)	1,772

Continued on next page

CAPITAL PROJECTS FUNDS
COMBINING SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 5B (continued)

	JOINT POWERS AUTHORITIES		TOTALS		
	ACTUAL ON BUDGETARY BASIS	BUDGET	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$		933	10,239	(9,306)
Fines, Forfeitures, and Penalties			5,588	11,945	(6,357)
Revenue from Use of Money and Property	306		4,045	85	3,960
Aid from Other Governmental Agencies - State			21,864	55,134	(33,270)
Aid from Other Governmental Agencies - Federal			240	3,519	(3,279)
Aid from Other Governmental Agencies - Other			3,745	11,045	(7,300)
Charges for Current Services			8	1,065	(1,057)
Other Revenue	30		535	1,202	(667)
Total Revenue	336		36,958	94,234	(57,276)
Expenditures:					
Capital Outlay	145	1,818	77,794	212,270	134,476
Excess of Revenue Over (Under) Expenditures	191	(1,818)	(40,836)	(118,036)	77,200
Other Financing Sources (Uses):					
Sale of Fixed Assets			524	824	(300)
Operating Transfers In	28		63,003	89,838	(26,835)
Operating Transfers (Out)	(343)	(343)	(60,234)	(59,751)	(483)
Long-Term Debt Proceeds			36,344	44,466	(8,122)
Total Other Financing Sources (Uses)	(315)	(343)	39,637	75,377	(35,740)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$(124)	(2,161)	(1,199)	(42,659)	41,460

CAPITAL OUTLAY FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET
AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 5C

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$ 923		923	10,239	(9,316)
Fines, Forfeitures, and Penalties	5,588		5,588	11,945	(6,357)
Revenue from Use of Money and Property	837		837		837
Aid from Other Governmental Agencies - State	21,864		21,864	55,134	(33,270)
Aid from Other Governmental Agencies - Federal	240		240	3,519	(3,279)
Aid from Other Governmental Agencies - Other	3,735		3,735	11,045	(7,310)
Charges for Current Services	8		8	1,065	(1,057)
Other Revenue	450		450	1,062	(612)
Total Revenue	33,645		33,645	94,009	(60,364)
Expenditures:					
Capital Outlay					
Plant Acquisition					
Other Charges	7,935	77	8,012	9,860	1,848
Fixed Assets	72,282	45,044	117,326	162,395	45,069
Expenditure Transfer	(33)	(48,825)	(48,858)	(33)	48,825
Total Expenditures	80,184	(3,704)	76,480	172,222	95,742
Excess of Revenue Over (Under) Expenditures	(46,539)	3,704	(42,835)	(78,213)	35,378
Other Financing Sources (Uses):					
Sale of Fixed Assets	524		524	824	(300)
Operating Transfers In	61,322		61,322	89,838	(28,516)
Operating Transfers (Out)	(15,788)	(3,704)	(19,492)	(19,492)	-0-
Total Other Financing Sources (Uses)	46,058	(3,704)	42,354	71,170	(28,816)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources	$ (481)	-0-	(481)	(7,043)	6,562

EDGEMOOR DEVELOPMENT FUND
SCHEDULE OF REVENUE AND EXPENDITURES - BUDGET
AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 5C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$64		64	75	(11)
Other Financing Sources (Uses):					
Operating Transfer (Out)	(14)	(2)	(16)	(184)	168
Excess of Revenue Over (Under) Other Financing (Uses)	$50	(2)	48	(109)	157

Continued on next page

NONPROFIT CORPORATION FUND
SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 5C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$ 2,810		2,810		2,810
Other Revenue	2		2		2
Total Revenue	2,812		2,812		2,812
Expenditures:					
Capital Outlay					
Other General Fixed Assets	793	26	819	31,730	30,911
Excess of Revenue Over (Under) Expenditures	2,019	(26)	1,993	(31,730)	33,723
Other Financing Sources (Uses):					
Operating Transfers In	1,653		1,653		1,653
Operating Transfers (Out)	(40,383)		(40,383)	(39,732)	(651)
Long-Term Debt Proceeds	36,344		36,344	36,344	-0-
Totals Other Financing Sources (Uses)	(2,386)	—	(2,386)	(3,388)	1,002
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$ (367)	(26)	(393)	(35,118)	34,725

REDEVELOPMENT AGENCY FUNDS
SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 5C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Taxes	$ 10		10		10
Revenue from Use of Money and Property	28		28	10	18
Aid from Other Governmental Agencies - Other	10		10		10
Other Revenue	53		53	140	(87)
Total Revenue	101		101	150	(49)
Expenditures:					
Capital Outlay					
Plant Acquisition Services and Supplies	276	74	350	6,500	6,150
Excess of Revenue Over (Under) Expenditures	(175)	(74)	(249)	(6,350)	6,101
Other Financing Sources (Uses):					
Long-Term Debt Proceeds	—	—	—	8,122	(8,122)
Excess of Revenue Over (Under) Expenditures and Other Financing Sources (Uses)	$(175)	(74)	(249)	1,772	(2,021)

Continued on next page

JOINT POWERS AUTHORITIES FUNDS
SCHEDULE OF REVENUE AND EXPENDITURES -
BUDGET AND ACTUAL (BUDGETARY BASIS)
Year Ended June 30, 1991
(In Thousands)

STATEMENT 5C (continued)

	ACTUAL	ADJUSTMENT TO BUDGETARY BASIS	ACTUAL ON BUDGETARY BASIS	BUDGET	VARIANCE FAVORABLE (UNFAVORABLE)
Revenue:					
Revenue from Use of Money and Property	$306		306		306
Other Revenue	30		30		30
Total Revenue	336		336		336
Expenditures:					
Capital Outlay					
Plant Acquisition Fixed Assets	62	83	145	1,818	1,673
Excess of Revenue Over (Under) Expenditures	274	(83)	191	(1,818)	2,009
Other Financing Sources:					
Operating Transfers In	28		28		28
Operating Transfers (Out)	(343)		(343)	(343)	-0-
Total Other Financing Sources (Uses)	(315)	—	(315)	(343)	28
Excess of Revenue Over (Under) Expenditures and Other Financing Sources	$(41)	(83)	(124)	(2,161)	2,037

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

ENTERPRISE FUNDS

ENTERPRISE FUNDS ARE USED TO ACCOUNT FOR OPERATIONS THAT ARE FINANCED AND OPERATED IN A MANNER SIMILAR TO PRIVATE BUSINESS ENTERPRISES--WHERE THE INTENT OF THE GOVERNMENT'S COUNCIL IS THAT THE COSTS OF PROVIDING GOODS OR SERVICES TO THE GENERAL PUBLIC ON A CONTINUING BASIS BE FINANCED OR RECOVERED PRIMARILY THROUGH USER CHARGES; OR WHERE THE GOVERNMENT'S COUNCIL HAS DECIDED THAT PERIODIC DETERMINATION OF NET INCOME IS APPROPRIATE FOR ACCOUNTABILITY PURPOSES.

AIRPORT FUND

THIS FUND IS USED TO ACCOUNT FOR THE MAINTENANCE, OPERATIONS, AND DEVELOPMENT OF COUNTY AIRPORTS. A PRIMARY OBJECTIVE OF THE AIRPORT PROGRAM IS TO PURCHASE AND DEVELOP AIRPORT PROPERTY IN ORDER TO CREATE TAX REVENUES AND CREATE JOBS IN THE PRIVATE SECTOR.

LIQUID WASTE FUND

THIS FUND IS USED TO ACCOUNT FOR OPERATIONAL SERVICES AND SUPPORT PROVIDED TO SANITATION DISTRICTS GOVERNED BY THE COUNTY BOARD OF SUPERVISORS.

TRANSIT FUND

THIS FUND IS USED TO ACCOUNT FOR THE OPERATIONS, MAINTENANCE, AND DEVELOPMENT OF A RURAL TRANSIT SYSTEM AND TRANSIT RELATED PROJECTS.

SOLID WASTE FUND

THIS FUND IS USED TO ACCOUNT FOR THE OPERATIONS, MAINTENANCE, AND DEVELOPMENT OF VARIOUS LANDFILLS AND DISPOSAL SITES FOR SOLID WASTE.

SANITATION AND WATER DISTRICTS FUNDS

THESE FUNDS ARE USED TO ACCOUNT FOR THE ACTIVITIES OF ALL INDIVIDUAL SANITATION AND WATER DISTRICTS GOVERNED BY THE COUNTY BOARD OF SUPERVISORS.

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

ENTERPRISE FUNDS
COMBINING BALANCE SHEET
June 30, 1991
With Comparative Figures for June 30, 1990
(In Thousands)

STATEMENT 6

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE
ASSETS				
Equity in Pooled Cash and Investments	$ 4,654	528	1,336	56,747
Collections in Transit				909
Imprest Cash				9
Taxes Receivable (Schedule 5)				
Accounts and Notes Receivable, Net	151	35	117	3,522
Due from Other Funds	108	614	48	1,138
Due from Other Funds - Loans	461			
Inventory of Material and Supplies	52	90		57
Deposit with Others				
Restricted Assets:				
Equity in Pooled Cash and Investments				
Due from Other Funds				
Fixed Assets	24,372	436	4,391	19,186
Accumulated Depreciation	(8,896)	(234)	(1,228)	(7,679)
Total Assets	$20,902	1,469	4,664	73,889
LIABILITIES AND EQUITY				
Liabilities:				
Accounts Payable	$ 128	5	241	3,210
Accrued Payroll	41	172		209
Accrued Interest				
Due to Other Funds	142	350	33	850
Obligations Under Reverse Repurchase Agreements	341	39	98	4,161
Deposits from Others				
Amount Payable to Grantor Agency			923	
Other Deferred Revenue			206	79
Long-Term Debt Payable	99	289		6,856
Total Liabilities	751	855	1,501	15,365
Equity:				
Contributed Capital: (Statement 6C)				
Grants and Contributions	14,532	685	4,390	5,651
Accumulated Depreciation on Grant Funded Fixed Assets			(1,227)	
Retained Earnings: (Statement 6A)				
Reserved for Revenue Bond Restrictions				
Reserved for Landfill Closure				8,655
Unreserved	5,619	(71)		44,218
Total Equity	20,151	614	3,163	58,524
Total Liabilities and Equity	$20,902	1,469	4,664	73,889

Continued on next page

ENTERPRISE FUNDS
COMBINING BALANCE SHEET
June 30, 1991
With Comparative Figures for June 30, 1990
(In Thousands)

STATEMENT 6 (continued)

	SANITATION AND WATER DISTRICTS	TOTALS 1991	TOTALS 1990
ASSETS			
Equity in Pooled Cash and Investments	$33,075	96,340	68,772
Collections in Transit		909	653
Imprest Cash		9	7
Taxes Receivable (Schedule 5)	374	374	382
Accounts and Notes Receivable, Net	745	4,570	5,194
Due from Other Funds	749	2,657	2,512
Due from Other Funds - Loans	70	531	476
Inventory of Material and Supplies		199	189
Deposit with Others			42
Restricted Assets:			
Equity in Pooled Cash and Investments			7,505
Due from Other Funds			107
Fixed Assets	45,110	93,495	88,686
Accumulated Depreciation	(10,804)	(28,841)	(26,953)
Total Assets	$69,319	170,243	147,572
LIABILITIES AND EQUITY			
Liabilities:			
Accounts Payable	$ 294	3,878	3,086
Accrued Payroll		422	331
Accrued Interest	13	13	13
Due to Other Funds	552	1,927	2,003
Obligations Under Reverse Repurchase Agreements	2,425	7,064	7,809
Deposits from Others			300
Amount Payable to Grantor Agency		923	852
Other Deferred Revenue		285	133
Long-Term Debt Payable	1,881	9,125	2,348
Total Liabilities	5,165	23,637	16,875
Equity:			
Contributed Capital: (Statement 6C)			
Grants and Contributions	15,613	40,871	40,611
Accumulated Depreciation on Grant Funded Fixed Assets		(1,227)	(855)
Retained Earnings: (Statement 6A)			
Reserved for Revenue Bond Restrictions	17,909	17,909	14,714
Reserved for Landfill Closure		8,655	5,256
Unreserved	30,632	80,398	70,971
Total Equity	64,154	146,606	130,697
Total Liabilities and Equity	$69,319	170,243 (Statement 1A)	147,572

ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1991
With Comparative Figures for June 30, 1990
(In Thousands)

STATEMENT 6A

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE
Operating Revenue:				
Charges for Services	$3,274	5,124	4,769	35,686
Operating Expenses:				
Salaries	1,023	3,425		4,397
Repairs and Maintenance	84	142	58	6,550
Equipment Rental	113	629		710
Sewage Processing				
Contracted Services	1,464	949	4,663	13,590
Depreciation	482	30	373	379
Utilities	64	10		34
Other	193	268	221	4,563
Total Operating Expense	3,423	5,453	5,315	30,223
Operating Income (Loss)	(149)	(329)	(546)	5,463
Nonoperating Revenue:				
Interest	355	54	173	4,256
Taxes				
Grants	260	1		83
Gain on Disposal of Equipment		1		
Other	87	1		209
Total Nonoperating Revenue	702	57	173	4,548
Nonoperating Expenses:				
Interest on Long-Term Debt				
Loss on Disposal of Equipment	1			1
Other				515
Total Nonoperating Expense	1			516
Nonoperating Income (Loss)	701	57	173	4,032
Net Income (Loss) (Statement 6B)	552	(272)	(373)	9,495
Equity Conveyed to Other Entities				
Depreciation on Grant Funded Fixed Assets			373	
Increase (Decrease) in Retained Earnings	552	(272)	-0-	9,495
Retained Earnings - Beginning Balance	5,067	201	-0-	43,378
Retained Earnings - Ending Balance (Statement 6)	$5,619	(71)	-0-	52,873

Continued on next page

ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1991
With Comparative Figures for June 30, 1990
(In Thousands)

STATEMENT 6A (continued)

	SANITATION AND WATER DISTRICTS	TOTALS 1991	TOTALS 1990
Operating Revenue:			
Charges for Services	$10,478	59,331	51,191
Operating Expenses:			
Salaries		8,845	7,182
Repairs and Maintenance		6,834	350
Equipment Rental		1,452	1,180
Sewage Processing	1,421	1,421	3,620
Contracted Services		20,666	18,766
Depreciation	661	1,925	3,327
Utilities	115	223	138
Other	5,659	10,904	5,198
Total Operating Expense	7,856	52,270	39,761
Operating Income (Loss)	2,622	7,061	11,430
Nonoperating Revenue:			
Interest	2,474	7,312	5,829
Taxes	49	49	93
Grants		344	877
Gain on Disposal of Equipment		1	3
Other	1,271	1,568	1,174
Total Nonoperating Revenue	3,794	9,274	7,976
Nonoperating Expenses:			
Interest on Long-Term Debt	34	34	93
Loss on Disposal of Equipment		2	1
Other	136	651	9
Total Nonoperating Expense	170	687	103
Nonoperating Income (Loss)	3,624	8,587	7,873
Net Income (Loss) (Statement 6B)	6,246	15,648	19,303
Equity Conveyed to Other Entities			(9,281)
Depreciation on Grant Funded Fixed Assets		373	358
Increase (Decrease) in Retained Earnings	6,246	16,021	10,380
Retained Earnings - Beginning Balance	42,295	90,941	80,561
Retained Earnings - Ending Balance (Statement 6)	$48,541	106,962	90,941

ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
Increase (Decrease) in Cash and Cash Equivalents
Year Ended June 30, 1991
With Comparative Figures for June 30, 1990
(In Thousands)

STATEMENT 6B

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE
Cash Flows from Operating Activities:				
Operating Income (Loss)	$ (149)	(329)	(546)	5,463
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation	482	30	373	379
Decrease (Increase) in Taxes Receivable				
Decrease (Increase) in Accounts and Notes Receivable, Net	(40)	(8)	(21)	1,014
Decrease (Increase) in Due from Other Funds	(5)	116	11	123
Decrease (Increase) in Inventory of Materials and Supplies	(3)	(5)		(2)
Increase (Decrease) in Accounts Payable	103	(20)	57	386
Increase (Decrease) in Accrued Payroll	1	40		50
Increase (Decrease) in Due to Other Funds	(142)	(129)	15	181
Increase (Decrease) in Amount Payable to Grantor Agency			71	
Increase (Decrease) in Long-Term Debt Payable	29	37		6,597
Increase (Decrease) in Deferred Revenue				
Net Cash Provided (Used) by Operating Activities	276	(268)	(40)	14,191
Cash Flows from Non-Capital Financing Activities:				
Proceeds (Payments) of Reverse Repurchase Agreements	(75)	(47)	(12)	(167)
Loan Made to Other Agency				
Grant Revenue	261	5		83
Other Revenue	87	3		207
Equity Conveyed to Others				
Advances from Governmental Agencies			30	
Other Expenditures				(514)
Net Cash Provided (Used) by Non-Capital Financing Activities	273	(39)	18	(391)
Cash Flows from Capital and Related Financing Activities:				
Acquisition of Fixed Assets	(319)	(95)		(3,076)
Proceeds from Sales of Equipment		25		
Grant Revenue			122	
Principal Paid on Long-Term Debt				
Interest Paid on Long-Term Debt				
Net Cash Provided (Used) by Capital and Related Financing Activities	(319)	(70)	122	(3,076)
Cash Flows from Investing Activities:				
Interest	352	62	161	4,024
Net Increase (Decrease) in Cash and Cash Equivalents	582	(315)	261	14,748
Cash and Cash Equivalents - Beginning of Year	4,072	843	1,075	42,917
Cash and Cash Equivalents - End of Year	$4,654	528	1,336	57,665

Noncash Investing, Capital Financing Activities:
Solid Waste Enterprise Fund - Repairs and Maintenance Expense and Long-Term Debt Payable was recorded in the amount of $6,459 thousand for future landfill closures. Fixed Assets were contributed to the Fund in the amount of $4 thousand. Fixed Assets were also acquired by means of reducing Deposits With Others (Superior Court of San Diego County) in the amount of $42 thousand.

Sanitation and Water Districts - Fixed Assets (Sewer Lines) were donated to Sanitation Districts by various developers in the amount of $533 thousand.

Continued on next page

ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
Increase (Decrease) in Cash and Cash Equivalents
Year Ended June 30, 1991
With Comparative Figures for June 30, 1990
(In Thousands)

STATEMENT 6B (continued)

	SANITATION AND WATER DISTRICTS	TOTALS 1991	TOTALS 1990
Cash Flows from Operating Activities:			
Operating Income (Loss)	$ 2,622	7,061	11,430
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation	661	1,925	3,327
Decrease (Increase) in Taxes Receivable	6	6	15
Decrease (Increase) in Accounts and Notes Receivable, Net	(336)	609	(1,452)
Decrease (Increase) in Due from Other Funds	7	252	256
Decrease (Increase) in Inventory of Materials and Supplies		(10)	(64)
Increase (Decrease) in Accounts Payable	(33)	493	997
Increase (Decrease) in Accrued Payroll		91	51
Increase (Decrease) in Due to Other Funds	(1)	(76)	757
Increase (Decrease) in Amount Payable to Grantor Agency		71	182
Increase (Decrease) in Long-Term Debt Payable		6,663	102
Increase (Decrease) in Deferred Revenue			79
Net Cash Provided (Used) by Operating Activities	2,926	17,085	15,680
Cash Flows from Non-Capital Financing Activities:			
Proceeds (Payments) of Reverse Repurchase Agreements	(444)	(745)	2,753
Loan Made to Other Agency	(55)	(55)	(36)
Grant Revenue		349	892
Other Revenue	1,320	1,617	1,180
Equity Conveyed to Others			(519)
Advances from Governmental Agencies		30	30
Other Expenditures	(136)	(650)	(4)
Net Cash Provided (Used) by Non-Capital Financing Activities	685	546	4,296
Cash Flows from Capital and Related Financing Activities:			
Acquisition of Fixed Assets	(817)	(4,307)	(9,000)
Proceeds from Sales of Equipment		25	15
Grant Revenue		122	324
Principal Paid on Long-Term Debt	(136)	(136)	(781)
Interest Paid on Long-Term Debt	(35)	(35)	(93)
Net Cash Provided (Used) by Capital and Related Financing Activities	(988)	(4,331)	(9,535)
Cash Flows from Investing Activities:			
Interest	2,422	7,021	5,560
Net Increase (Decrease) in Cash and Cash Equivalents	5,045	20,321	16,001
Cash and Cash Equivalents - Beginning of Year	28,030	76,937	60,936
Cash and Cash Equivalents - End of Year	$33,075	97,258	76,937

ENTERPRISE FUNDS
COMBINING STATEMENT OF CONTRIBUTED CAPITAL
Year Ended June 30, 1991
(In Thousands)

STATEMENT 6C

	AIRPORT	LIQUID WASTE	TRANSIT	SOLID WASTE	SANITATION AND WATER DISTRICTS	TOTALS
Beginning Balance	$14,531	698	4,391	5,648	15,343	40,611
Add: Increases Authorized	1			3	270	274
Deduct: Decreases Authorized		13	1			14
Ending Balance (Statement 6)	$14,532	685	4,390	5,651	15,613	40,871
Source						
Grants	$ 764		4,390	139	1,008	6,301
Governments' Contribution:						
General Fund	12,652	37		5,512		18,201
Sanitation Districts:						
Buena		36				36
Cardiff		51				51
Lakeside		103				103
Lemon Grove		96				96
Montgomery		100				100
Solana Beach		54				54
Spring Valley		150				150
Winter Gardens		30				30
Other		28				28
Total	12,652	685		5,512		18,849
Developers' Contribution	1,116				14,605	15,721
Total Contributed Capital (Statement 6)	$14,532	685	4,390	5,651	15,613	40,871

INTERNAL SERVICE FUNDS

INTERNAL SERVICE FUNDS ARE ESTABLISHED TO ACCOUNT FOR SERVICES FURNISHED TO OTHER COUNTY DEPARTMENTS AND ARE FINANCED PRIMARILY BY THESE SERVICE CHARGES. BECAUSE THEY ARE EXEMPT FROM BUDGETARY CONTROL, THEY ARE FREE TO EMPLOY COMMERCIAL ACCOUNTING TECHNIQUES, AND ARE OFTEN USED IN SITUATIONS WHERE A MORE ACCURATE DETERMINATION OF OPERATING RESULTS IS DESIRED.

ROAD AND COMMUNICATION EQUIPMENT FUND

THIS FUND WAS ESTABLISHED TO ACCOUNT FOR THE FINANCING OF PUBLIC WORKS AND COMMUNICATIONS EQUIPMENT PROVIDED TO OTHER COUNTY DEPARTMENTS ON A COST REIMBURSEMENT BASIS.

PURCHASING FUND

THIS FUND ACCOUNTS FOR THE FINANCING OF MATERIALS AND SUPPLIES PROVIDED TO COUNTY DEPARTMENTS ON A COST REIMBURSEMENT BASIS.

SPECIAL DISTRICT LOANS FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FINANCING FOR START UP SERVICES FOR NEW SPECIAL DISTRICTS AND COUNTY SERVICE AREAS ON A COST REIMBURSEMENT BASIS.

OTHER MISCELLANEOUS FUND

THIS FUND WAS ESTABLISHED TO PROVIDE FOR THE FINANCING OF CLOTHING AND PERSONAL SUNDRY ITEMS FOR PERSONS INSTITUTIONALIZED AT VARIOUS COUNTY FACILITIES.

THE NOBLEST MOTIVE IS THE PUBLIC GOOD
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INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1991
With Comparative Figures for June 30, 1990
(In Thousands)

STATEMENT 7

	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	SPECIAL DISTRICT LOANS
ASSETS			
Equity in Pooled Cash and Investments	$18,567	455	322
Collections in Transit		200	
Imprest Cash		4	
Accounts Receivable			
Due from Other Funds	708	603	30
Due from Other Funds - Loans	878		578
Inventory of Equipment, Material and Supplies	825	1,195	
Equipment, Net of Allowance for Depreciation of $7,625 in 1991 ($7,214 in 1990)	10,713		
Total Assets	$31,691	2,457	930
LIABILITIES AND EQUITY			
Liabilities:			
Accounts Payable	$ 110	1,082	
Due to Other Funds	1,573	1	
Obligations Under Reverse Repurchase Agreements	1,361	33	24
Total Liabilities	3,044	1,116	24
Equity:			
Contributed Capital (Statement 7C)	11,896	1,171	906
Retained Earnings:			
Unreserved (Statement 7A)	16,751	170	
Total Equity	28,647	1,341	906
Total Liabilities and Equity	$31,691	2,457	930

Continued on next page

INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
June 30, 1991
With Comparative Figures for June 30, 1990
(In Thousands)

STATEMENT 7 (continued)

	OTHER MISCELLANEOUS	TOTALS 1991	TOTALS 1990
ASSETS			
Equity in Pooled Cash and Investments	$305	19,649	20,166
Collections in Transit	25	25	30
Imprest Cash		200	200
Accounts Receivable		4	16
Due from Other Funds	62	1,403	1,737
Due from Other Funds - Loans		1,456	1,570
Inventory of Equipment, Material and Supplies	147	2,167	2,200
Equipment, Net of Allowance for Depreciation of $7,625 in 1991 ($7,214 in 1990)	56	10,769	9,341
Total Assets	$595	35,673	35,260
LIABILITIES AND EQUITY			
Liabilities:			
Accounts Payable	$ 86	1,278	1,419
Due to Other Funds	188	1,762	423
Obligations Under Reverse Repurchase Agreements	22	1,440	2,065
Total Liabilities	296	4,480	3,907
Equity:			
Contributed Capital (Statement 7C)	49	14,022	14,022
Retained Earnings:			
Unreserved (Statement 7A)	250	17,171	17,331
Total Equity	299	31,193	31,353
Total Liabilities and Equity	$595	35,673 (Statement 1A)	35,260

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INTERNAL SERVICE FUNDS
COMBINED STATEMENT OF REVENUE, EXPENSES
AND CHANGES IN RETAINED EARNINGS
Year Ended June 30, 1991
With Comparative Figures for June 30, 1990
(In Thousands)

STATEMENT 7A

	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	OTHER MISCELLANEOUS	TOTAL 1991	TOTAL 1990
Operating Revenue					
Charges for Services	$ 7,957	20,557	1,770	30,284	29,626
Operating Expenses:					
Cost of Materials	627	20,445	1,022	22,094	22,515
Repairs and Maintenance	3,519		1	3,520	2,673
Fuel	935			935	720
Depreciation	1,602		12	1,614	1,665
Other	1,339		492	1,831	1,456
Total Operating Expenses	8,022	20,445	1,527	29,994	29,029
Operating Income (Loss)	(65)	112	243	290	597
Nonoperating Revenue:					
Interest	1,560			1,560	1,582
Nonoperating Expenses:					
Loss on Disposal of Equipment	330			330	89
Other			287	287	207
Total Nonoperating Expenses	330		287	617	296
Nonoperating Income (Loss)	1,230		(287)	943	1,286
Income (Loss) Before Operating Transfers	1,165	112	(44)	1,233	1,883
Operating Transfers (Out)	(1,393)			(1,393)	
Net Income (Loss)	(228)	112	(44)	(160)	1,883
Retained Earnings - Beginning Balance	16,979	58	294	17,331	15,448
Retained Earnings - Ending Balance (Statement 7)	$16,751	170	250	17,171	17,331

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
Increase (Decrease) in Cash and Cash Equivalents
Year Ended June 30, 1991
With Comparative Figures for June 30, 1990
(In Thousands)

STATEMENT 7B

	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	SPECIAL DISTRICT LOANS
Cash Flows from Operating Activities:			
Operating Income (Loss)	$ (65)	112	
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation	1,602		
Decrease (Increase) in Accounts Receivable		11	
Decrease (Increase) in Due from Other Funds	28	87	(30)
Decrease (Increase) in Inventory	14	63	
Increase (Decrease) in Accounts Payable	(10)	(125)	
Increase (Decrease) in Due to Other Funds	(152)	1	—
Net Cash Provided (Used) by Operating Activities	1,417	149	(30)
Cash Flows from Non-Capital Financing Activities:			
Payments to Other Funds			
Proceeds (Payments) of Reverse Repurchase Agreements	(604)	2	(10)
Payment Received on Long-Term Loans	214	—	82
Net Cash Provided (Used) by Non-Capital Financing Activities	(390)	2	72
Cash Flows from Capital and Related Financing Activities:			
Acquisition of Fixed Assets	(3,595)		
Proceeds from Sales of Equipment	290		
Capital Contributions	—		(50)
Net Cash Provided (Used) by for Capital and Related Financing Activities	(3,305)		(50)
Cash Flows from Investing Activities:			
Interest	1,655	—	—
Net Increase (Decrease) in Cash and Cash Equivalents	(623)	151	(8)
Cash and Cash Equivalents-Beginning of Year	19,190	504	330
Cash and Cash Equivalents-End of Year	$18,567	655	322

Noncash investing, capital and financing activities:
Fixed asset contributions from other funds amounted to $49.0 thousand.
Operating transfer out to other funds amounting to $1,393.0 thousand was accrued.

Continued on next page

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
Increase (Decrease) in Cash and Cash Equivalents
Year Ended June 30, 1991
With Comparative Figures for June 30, 1990
(In Thousands)

STATEMENT 7B

	OTHER MISCELLANEOUS	TOTALS 1991	TOTALS 1990
Cash Flows from Operating Activities:			
Operating Income (Loss)	$ 243	290	597
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Depreciation	12	1,614	1,665
Decrease (Increase) in Accounts Receivable	1	12	(4)
Decrease (Increase) in Due from Other Funds	(29)	56	(176)
Decrease (Increase) in Inventory	(45)	32	(33)
Increase (Decrease) in Accounts Payable	12	(123)	(127)
Increase (Decrease) in Due to Other Funds	98	(53)	85
Net Cash Provided (Used) by Operating Activities	292	1,829	2,007
Cash Flows from Non-Capital Financing Activities:			
Payments to Other Funds	(287)	(287)	(269)
Proceeds (Payments) of Reverse Repurchase Agreements	(13)	(625)	913
Payment Received on Long-Term Loans	—	296	537
Net Cash Provided (Used) by Non-Capital Financing Activities	(300)	(616)	1,231
Cash Flows from Capital and Related Financing Activities:			
Acquisition of Fixed Assets	(34)	(3,629)	(1,037)
Proceeds from Sales of Equipment		290	163
Capital Contributions	—	(50)	665
Net Cash Provided (Used) by Capital and Related Financing Activities	(34)	(3,389)	(209)
Cash Flows from Investing Activities:			
Interest	—	1,655	1,535
Net Increase (Decrease) in Cash and Cash Equivalents	(42)	(522)	4,564
Cash and Cash Equivalents-Beginning of Year	372	20,396	15,832
Cash and Cash Equivalents-End of Year	$330	19,874	20,396

INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CONTRIBUTED CAPITAL
Year Ended June 30, 1991
(In Thousands)

STATEMENT 7C

	ROAD AND COMMUNICATION EQUIPMENT	PURCHASING	SPECIAL DISTRICT LOANS	OTHER MISCELLANEOUS	TOTAL
Beginning Balance	$11,847	1,171	955	49	14,022
Add: Increases Authorized	49				49
Deduct: Decreases Authorized			49		49
Ending Balance (Statement 7)	$11,896	1,171	906	49	14,022
Source					
Governments' Contribution:					
General Fund	$ 199	1,171	906	49	2,325
Road Fund	7,041				7,041
Liquid Waste Enterprise Fund	1,248				1,248
Solid Waste Enterprise Fund	3,141				3,141
Airport Enterprise Fund	267				267
Total	$11,896	1,171	906	49	14,022

TRUST AND AGENCY FUNDS

PENSION TRUST FUND

THIS FUND IS UNDER THE CONTROL OF THE BOARD OF RETIREMENT. THE FUND ACCUMULATES EMPLOYER AND EMPLOYEE CONTRIBUTIONS, AND EARNINGS FROM THE FUND'S INVESTMENTS. DISBURSEMENTS ARE MADE FROM THE FUND FOR RETIREMENTS, DISABILITY AND DEATH BENEFITS, AND REFUNDS. THIS FUND INCLUDES ALL ASSETS OF THE RETIREMENT SYSTEM.

PROPERTY TAX COLLECTION FUNDS

THESE FUNDS ARE USED FOR RECORDING THE COLLECTION AND DISTRIBUTION OF PROPERTY TAXES AND ARE UNDER THE CONTROL OF ONE OR MORE COUNTY OFFICERS.

INTEREST APPORTIONMENT FUND

THIS FUND IS USED FOR RECORDING THE COLLECTION AND DISTRIBUTION OF INTEREST EARNED ON INVESTED POOLED CASH. THE FUND IS UNDER THE CONTROL OF THE COUNTY TREASURER.

COUNTY DEPARTMENTAL FUNDS

THESE FUNDS ARE UNDER THE CONTROL OF A SINGLE COUNTY OFFICER WHO USES THE FUND FOR VARIOUS TYPES OF DEPOSIT RECEIPTS. DISBURSEMENTS ARE MADE FROM THESE FUNDS BY THE AUDITOR AND CONTROLLER BASED ON A PROPERLY WRITTEN AUTHORIZATION FROM THE RESPONSIBLE OFFICER.

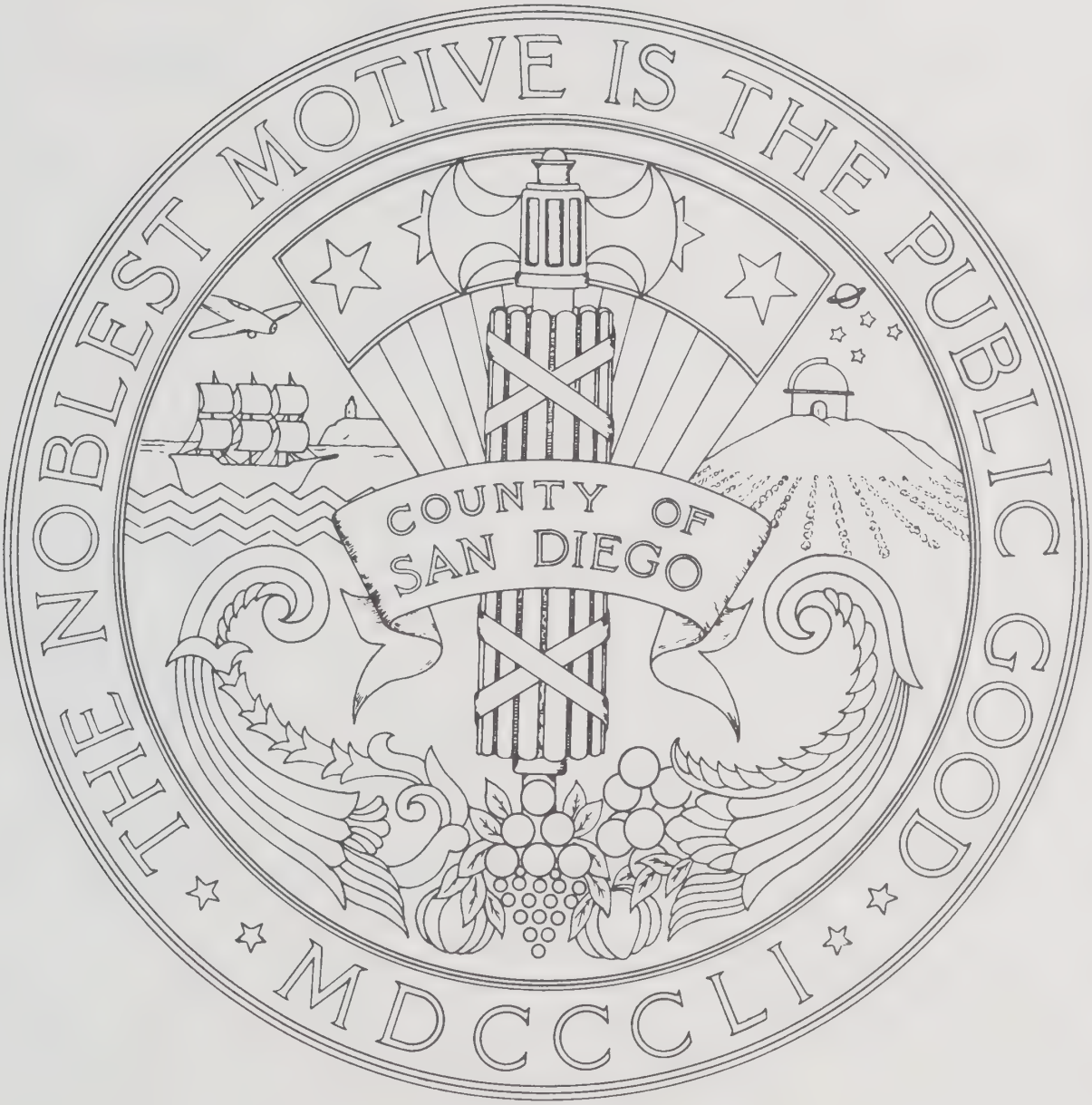
SPECIAL PURPOSE FUNDS

THESE FUNDS ARE UNDER THE CONTROL OF VARIOUS COUNTY OFFICERS AND ARE USED TO ACCUMULATE RESOURCES FOR SPECIFIC PURPOSES, E.G., SPECIAL ASSESSMENT DISTRICT DEBT SERVICE FUNDS FOR WHICH THE COUNTY TREASURER/TAX COLLECTOR ACTS IN A TRUST CAPACITY, DISBURSING ACCUMULATED MONIES TO BONDHOLDERS IN PAYMENT OF BOND PRINCIPAL AND INTEREST, SPECIAL ASSESSMENT BONDS WHICH ARE ISSUED TO FINANCE CONSTRUCTION UNDER THE 1911 AND 1913 ACTS, AND TAX DEFERRED COMPENSATION AMOUNTS FOR EMPLOYEES WHO CHOOSE TO PARTICIPATE IN THE COUNTY'S DEFERRED COMPENSATION PLAN.

FUNDS HELD FOR SPECIAL & SCHOOL DISTRICTS

THESE FUNDS DO NOT REPRESENT FUNDS OF THE COUNTY, BUT INCLUDE MONIES BELONGING TO AGENCIES WHICH USE THE COUNTY TREASURY AS THEIR DEPOSITORY AND IN SOME CASES HAVE THE AUDITOR AND CONTROLLER AS THEIR ACCOUNTING OFFICER TO RECORD ALL TRANSACTIONS.

THESE INCLUDE SPECIAL DISTRICTS GOVERNED BY LOCAL BOARDS, JOINT POWERS AUTHORITIES, SPECIAL OPERATIONS FUNDS, AND SCHOOL DISTRICT FUNDS.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COUNTY OF SAN DIEGO
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TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 1991
With Comparative Figures for June 30, 1990
(In Thousands)

STATEMENT 8

		AGENCY		
	PENSION TRUST FUND	PROPERTY TAX COLLECTION FUNDS	INTEREST APPORTIONMENT FUND	COUNTY DEPARTMENTAL FUNDS
ASSETS				
Equity in Pooled Cash and Investments	$ 80,100	46,744	7,142	387,762
Cash with Fiscal Agent				407
Collections in Transit		10,025	1,487	1,353
Imprest Cash				9
Investments (Schedule 4)	920,553			
Taxes Receivable		95,321		
Accounts Receivable	82,070		35,089	
Due from Other Funds	2,215	5,045		11,449
Total Assets	$1,084,938	157,135	43,718	400,980
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts Payable	$ 6,764			
Due to Other Funds	275	11,319	23,439	13,382
Obligations Under Reverse Repurchase Agreements	5,873	3,427	524	28,430
Due to Other Funds - Loans				
Amount Due Employees for Deferred Compensation				
Tax Collections Due to Other Governmental Entities		142,389		
Agency Funds Held for Other Governmental Entities			19,755	359,168
Total Liabilities	12,912	157,135	43,718	400,980
Fund Balance:				
Reserved for Retirements	1,072,026			
Total Liabilities and Fund Balance	$1,084,938	157,135	43,718	400,980

Continued on next page

TRUST AND AGENCY FUNDS
COMBINING BALANCE SHEET
June 30, 1991
With Comparative Figures for June 30, 1990
(In Thousands)

STATEMENT 8 (continued)

	AGENCY		TOTALS	
ASSETS	SPECIAL PURPOSE FUNDS	FUNDS HELD FOR SPECIAL AND SCHOOL DISTRICTS	1991	1990
Equity in Pooled Cash and Investments	$530,270	1,087,388	2,139,406	1,895,850
Cash with Fiscal Agent	53,424		53,831	44,674
Collections in Transit	906	41	13,812	13,364
Imprest Cash	41		50	49
Investments (Schedule 4)	542	110	921,205	837,274
Taxes Receivable			95,321	77,536
Accounts Receivable			117,159	72,939
Due from Other Funds	5,095	2,787	26,591	26,291
Total Assets	$590,278	1,090,326	3,367,375	2,967,977
LIABILITIES AND FUND BALANCE				
Liabilities:				
Accounts Payable	$		6,764	5,750
Due to Other Funds	203,905	6,329	258,649	237,717
Obligations Under Reverse Repurchase Agreements	38,878	79,725	156,857	194,119
Due to Other Funds - Loans		78	78	80
Amount Due Employees for Deferred Compensation	66,381		66,381	56,478
Tax Collections Due to Other Governmental Entities			142,389	128,198
Agency Funds Held for Other Governmental Entities	281,114	1,004,194	1,664,231	1,373,936
Total Liabilities	590,278	1,090,326	2,295,349	1,996,278
Fund Balance:				
Reserved for Retirements			1,072,026	971,699
Total Liabilities and Fund Balance	$590,278	1,090,326	3,367,375 (Statement 1A)	2,967,977

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 1991
(In Thousands)

STATEMENT 8A

	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
PROPERTY TAX COLLECTION FUNDS				
ASSETS				
Equity in Pooled Cash and Investments	$ 55,005	1,510,031	1,518,292	46,744
Collections in Transit	7,517	10,025	7,517	10,025
Taxes Receivable	77,536	1,685,497	1,667,712	95,321
Due from Other Funds	1,262	5,045	1,262	5,045
Total Assets	$141,320	3,210,598	3,194,783	157,135
LIABILITIES				
Due to Other Funds	$ 7,490	11,337	7,508	11,319
Obligations Under Reverse Repurchase Agreements	5,632	3,427	5,632	3,427
Tax Collections Due to Other Governmental Entities	128,198	3,144,217	3,130,026	142,389
Total Liabilities	$141,320	3,158,981	3,143,166	157,135
INTEREST APPORTIONMENT FUND				
ASSETS				
Equity in Pooled Cash and Investments	$ 3,657	208,342	204,857	7,142
Collections in Transit	6	1,487	6	1,487
Accounts Receivable	36,479	35,089	36,479	35,089
Total Assets	$ 40,142	244,918	241,342	43,718
LIABILITIES				
Due to Other Funds	$ 20,728	23,439	20,728	23,439
Obligations Under Reverse Repurchase Agreements	374	524	374	524
Agency Funds Held for Other Governmental Entities	19,040	186,307	185,592	19,755
Total Liabilities	$ 40,142	210,270	206,694	43,718
COUNTY DEPARTMENTAL FUNDS				
ASSETS				
Equity in Pooled Cash and Investments	$233,404	1,736,705	1,582,347	387,762
Cash with Fiscal Agent	383	15,398	15,374	407
Collections in Transit	3,437	1,536	3,620	1,353
Imprest Cash	9	17	17	9
Due from Other Funds	8,886	11,449	8,886	11,449
Total Assets	$246,119	1,765,105	1,610,244	400,980
LIABILITIES				
Due to Other Funds	$ 12,782	13,972	13,372	13,382
Obligations Under Reverse Repurchase Agreements	23,899	28,430	23,899	28,430
Agency Funds Held for Other Governmental Entities	209,438	1,697,969	1,548,239	359,168
Total Assets	$246,119	1,740,371	1,585,510	400,980

Continued on next page

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 1991
(In Thousands)

STATEMENT 8A (continued)

	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
SPECIAL PURPOSE FUNDS				
ASSETS				
Equity in Pooled Cash and Investments	$504,250	2,360,095	2,334,075	530,270
Cash with Fiscal Agent	44,291	9,411	278	53,424
Collections in Transit	2,281	949	2,324	906
Imprest Cash	40	1		41
Investments	742		200	542
Due from Other Funds	5,251	24,695	24,851	5,095
Total Assets	$556,855	2,395,151	2,361,728	590,278
LIABILITIES				
Due to Other Funds	$194,170	204,149	194,414	203,905
Obligations Under Reverse Repurchase Agreements	51,631	38,878	51,631	38,878
Amount Due Employees for Deferred Compensation	56,478	20,339	10,436	66,381
Agency Funds Held for Other Governmental Entities	254,576	1,951,180	1,924,642	281,114
Total Liabilities	$556,855	2,214,546	2,181,123	590,278
FUNDS HELD FOR SPECIAL AND SCHOOL DISTRICTS				
ASSETS				
Equity in Pooled Cash and Investments	$985,638	3,328,964	3,227,214	1,087,388
Collections in Transit	123	40	122	41
Investments	110			110
Due from Other Funds	8,214	2,787	8,214	2,787
Total Assets	$994,085	3,331,791	3,235,550	1,090,326
LIABILITIES				
Due to Other Funds	$ 2,202	7,920	3,793	6,329
Obligations Under Reverse Repurchase Agreements	100,921	79,725	100,921	79,725
Due to Other Funds - Loans	80		2	78
Agency Funds Held for Other Governmental Entities	890,882	2,961,097	2,847,785	1,004,194
Total Liabilities	$994,085	3,048,742	2,952,501	1,090,326

Continued on next page

AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
Year Ended June 30, 1991
(In Thousands)

STATEMENT 8A (continued)

TOTAL AGENCY FUNDS	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
ASSETS				
Equity in Pooled Cash and Investments	$1,781,954	9,144,137	8,866,785	2,059,306
Cash with Fiscal Agent	44,674	24,809	15,652	53,831
Collections in Transit	13,364	14,037	13,589	13,812
Imprest Cash	49	18	17	50
Investments	852		200	652
Taxes Receivable	77,536	1,685,497	1,667,712	95,321
Accounts Receivable	36,479	35,089	36,479	35,089
Due from Other Funds	23,613	43,976	43,213	24,376
Total Assets	$1,978,521	10,947,563	10,643,647	2,282,437
LIABILITIES				
Due to Other Funds	$ 237,372	260,817	239,815	258,374
Obligations Under Reverse Repurchase Agreements	182,457	150,984	182,457	150,984
Due to Other Funds - Loans	80		2	78
Amount Due Employees for Deferred Compensation	56,478	20,339	10,436	66,381
Tax Collections Due to Other Governmental Entities	128,198	3,144,217	3,130,026	142,389
Agency Funds Held for Other Governmental Entities	1,373,936	6,796,553	6,506,258	1,664,231
Total Liabilities	$1,978,521	10,372,910	10,068,994	2,282,437

ACCOUNT GROUP

GENERAL FIXED ASSETS

TO ACCOUNT FOR FIXED ASSETS NOT USED IN PROPRIETARY FUND TYPE OPERATIONS

SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
June 30, 1991
(In Thousands)

SCHEDULE 1

FUNCTION AND ACTIVITY	LAND	STRUCTURES AND IMPROVEMENTS	EQUIPMENT	CONSTRUCTION IN PROGRESS	TOTAL
General:					
Legislative and Administrative	$		1,068	1	1,069
Finance			4,499		4,499
Counsel			434		434
Personnel			774		774
Elections			1,555		1,555
Communication			988		988
Property Management	125,135	334,616	88,515	105,640	653,906
Other General	1,165	2,720	50,140	565	54,590
Total General	126,300	337,336	147,973	106,206	717,815
Public Protection:					
Judicial			11,884		11,884
Police Protection			11,221	2	11,223
Detention and Correction			2,141		2,141
Fire Protection	350		345	24	719
Protective Inspection			621		621
Other Protection			7,754		7,754
Total Protection	350		33,966	26	34,342
Public Ways and Facilities:					
Public Ways	1,015	1,828	2,498		5,341
Health and Sanitation:					
Health Services			14,752		14,752
Public Assistance:					
Administration			6,283		6,283
Education:					
Library Services	271	2,175	600		3,046
Agricultural Education			34		34
Total Education	271	2,175	634		3,080
Recreational and Cultural Services:					
Recreational Facilities	175	71	887		1,133
Total	$128,111	341,410	206,993	106,232	782,746

(Statement 1A)

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY
Year Ended June 30, 1991
(In Thousands)

SCHEDULE 2

FUNCTION AND ACTIVITY	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE
General:				
Legislative and Administrative	$ 1,052	145	128	1,069
Finance	4,617	3,168	3,286	4,499
Counsel	446	6	18	434
Personnel	704	496	426	774
Elections	1,533	87	65	1,555
Communication	988			988
Property Management	580,373	109,719	36,186	653,906
Other General	49,637	15,676	10,723	54,590
Total General	639,350	129,297	50,832	717,815
Public Protection:				
Judicial	9,596	3,669	1,381	11,884
Police Protection	9,695	2,349	821	11,223
Detention and Correction	2,040	230	129	2,141
Fire Protection	581	204	66	719
Protective Inspection	597	35	11	621
Other Protection	5,980	2,280	506	7,754
Total Protection	28,489	8,767	2,914	34,342
Public Ways and Facilities:				
Public Ways	4,835	756	250	5,341
Health and Sanitation:				
Health Services	10,804	5,243	1,295	14,752
Public Assistance:				
Administration	5,967	528	212	6,283
Education:				
Library Services	2,988	420	362	3,046
Agricultural Education	33	1		34
Total Education	3,021	421	362	3,080
Recreational and Cultural Services:				
Recreational Facilities	1,165	39	71	1,133
Total	$693,631	145,051	55,936	782,746

(Statement 1A)

MISCELLANEOUS SCHEDULES

TO PROVIDE ADDITIONAL INFORMATION AND DETAIL ON PUBLIC ASSISTANCE FUNDS, AGENCY FUND INVESTMENTS, AND TAXES RECEIVABLE.

SCHEDULE OF
SOURCE OF FUNDS EXPENDED FOR PUBLIC ASSISTANCE
Year Ended June 30, 1991
(In Thousands)
(Pursuant to Sec. 10808 - Welfare & Institution Code)

SCHEDULE 3

	Source				Total Expenditures and Encumbrances
			County		
	State Aid	Federal Aid	Property Tax	Other Revenue (1)	
Activity					
Public Welfare	$344,887	326,609	49,452	3,869	724,817
Hospital Care	6,723	218	15,385	58,831	81,157
Total	$351,610	326,827	64,837	62,700	805,974
Percentage of Cost	43.6	40.6	8.0	7.8	100.0

(1) Includes charges for current service and aid repayment.

PENSION TRUST AND AGENCY FUNDS
SCHEDULE OF INVESTMENTS
June 30, 1991
(In Thousands)

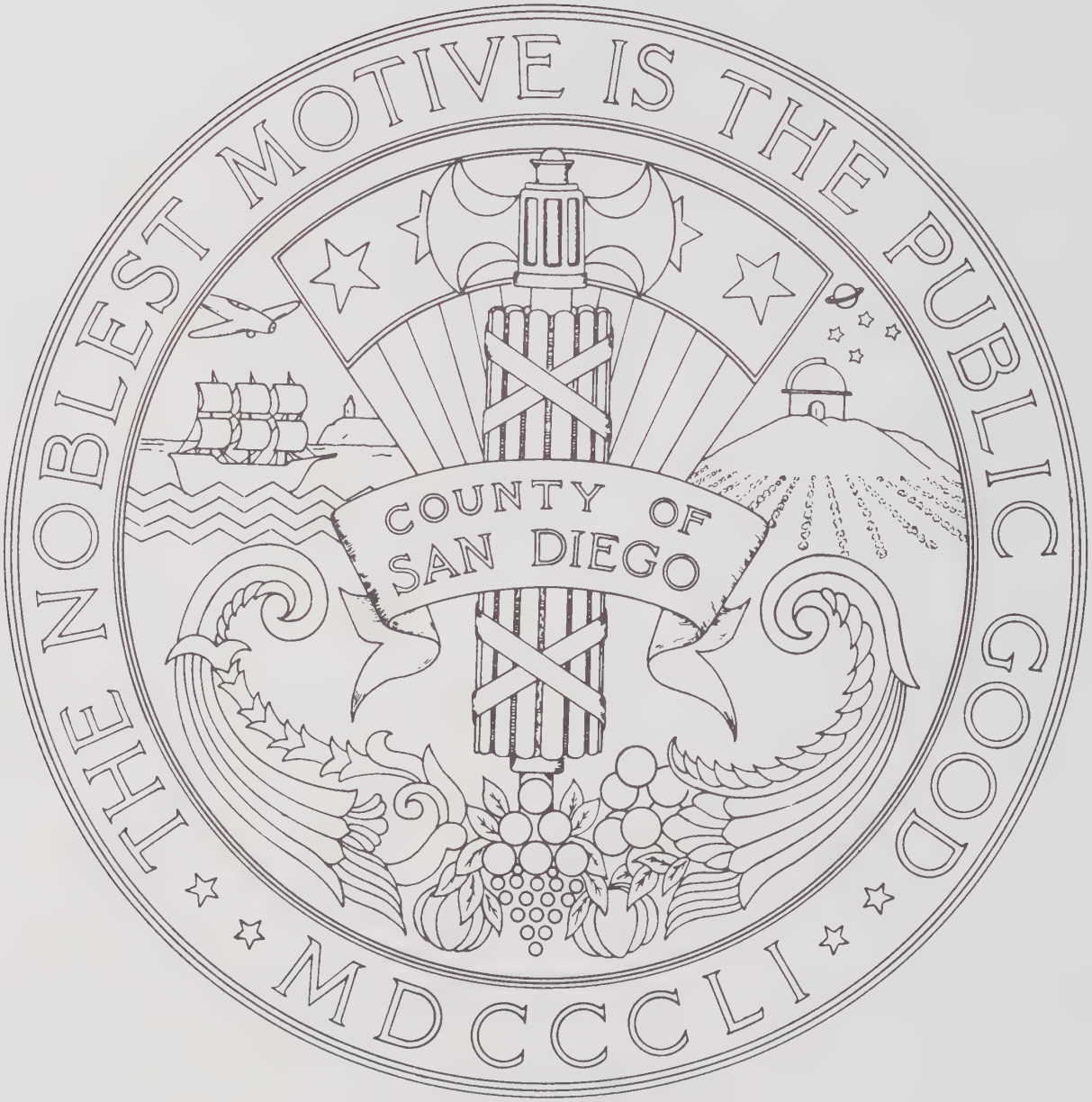
SCHEDULE 4

	INTEREST RATES	MATURITY DATES	PAR VALUE	COST OR AMORTIZED COST	MARKET VALUE
Special Purpose Funds:					
Utility Bonds	4.25-8.75	1993-2012	$ 169	$ 167	152
Corporate Bonds	4.25-9.60	1993-2005	215	215	216
Railroad Bonds	4.50-7.75	1991-1992	50	50	49
Foreign Government Bonds	8.00-9.88	1994-2000	110	110	110
Total				542	527
Pension Trust Fund:					
Corporate Bonds	5.75-11.875	1991-2015	121,108	123,819	136,324
U.S. Government Bonds	8.00-10.00	1991-2020	153,620	151,647	154,033
Real Estate			87,942	87,382	83,544
Real Property Leases Receivable	5.75	1991	441	16	16
Stocks				557,689	652,722
Total				920,553	1,026,639
unds Held for School Districts:					
U.S. Government	8.00	1997	10	10	10
State Government Bonds	3.50	1995	100	100	100
Total				110	110
Total Investments				$921,205 (Statement 8)	1,027,276

SCHEDULE OF TAXES AND BENEFIT CHARGES RECEIVABLE
June 30, 1991
(In Thousands)

SCHEDULE 5

	TOTAL	FUNDS		
		GENERAL	SPECIAL REVENUE	ENTERPRISE
TAXES				
Secured:				
1990/91 Fiscal Year Levy	$ 21,749	21,365	381	3
Prior Fiscal Years' Levies	10,840	10,681	154	5
Unsecured:				
1990/91 Fiscal Year Levy	270	263	7	
Prior Fiscal Years' Levies	7,792	7,760	32	
Total Taxes Receivable	40,651	40,069	574	8
Benefit Charges	366			366
Total Taxes and Benefit Charges Receivable	41,017	40,069	574	374
Less Deferred Revenues Applicable to Taxes and Benefit Charges Receivable	37,798	37,264	534	
Taxes and Benefit Charges Receivable, Net	$ 3,219	2,805 (Statement 2)	40 (Statement 3)	374 (Statement 6)


THE NOBLEST MOTIVE IS THE PUBLIC GOOD
COUNTY OF SAN DIEGO
MDCCCLI

STATISTICAL SECTION

(NOT COVERED BY INDEPENDENT AUDITORS' REPORT)

FINANCIAL REPORT OF SAN DIEGO COUNTY

COMPARISON OF EXPENDITURES AND ENCUMBRANCES

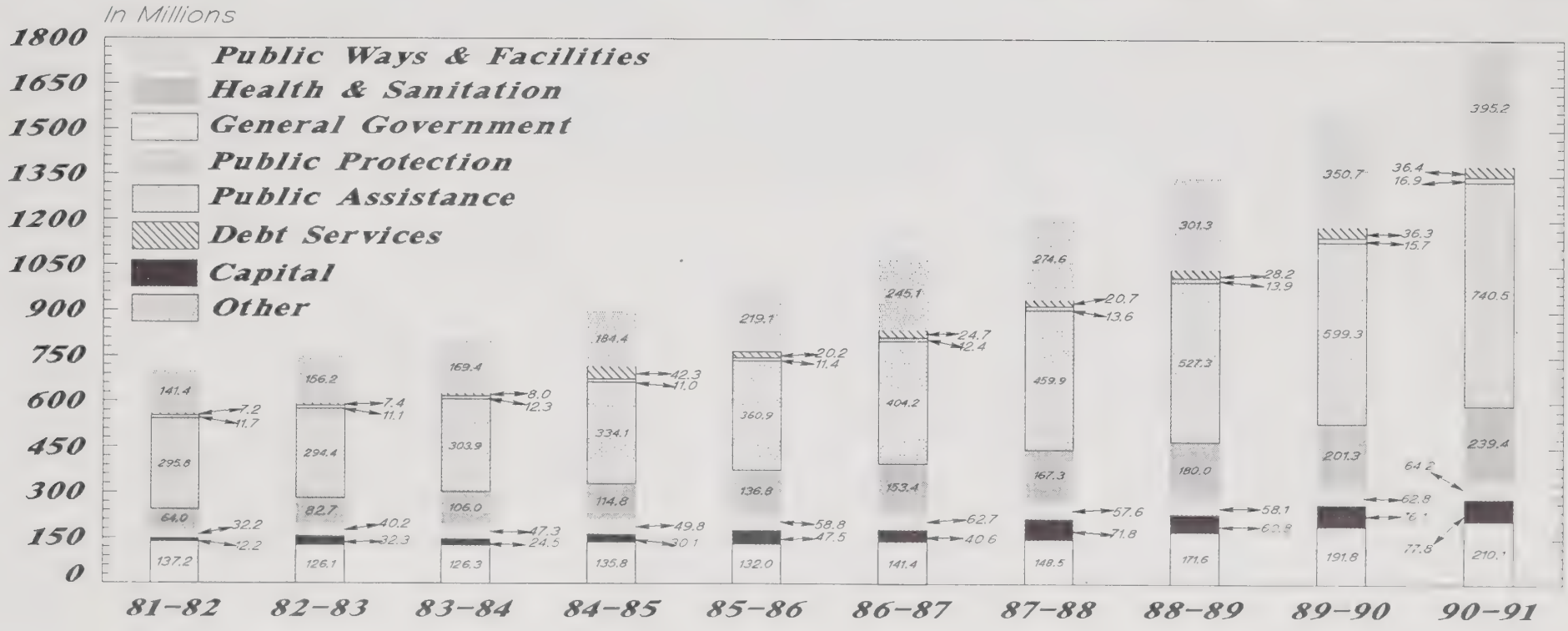
COUNTY GENERAL, SPECIAL REVENUE, DEBT SERVICE, AND CAPITAL PROJECTS FUNDS

TABLE 1

(In Thousands)

Fiscal Years 1981-82 through 1990-91

	1981-82 AMOUNT	%	1982-83 AMOUNT	%	1983-84 AMOUNT	%	1984-85 AMOUNT	%	1985-86 AMOUNT	%	1986-87 AMOUNT	%	1987-88 AMOUNT	%	1988-89 AMOUNT	%	1989-90 AMOUNT	%	1990-91 AMOUNT	%
GENERAL GOVERNMENT	137,169	19.6	126,085	16.8	126,284	15.8	135,826	15.1	131,952	13.4	141,360	13.0	148,452	12.2	171,627	12.8	191,743	12.5	210,118	11.8
PUBLIC PROTECTION	141,346	20.1	156,247	20.8	169,403	21.2	184,436	20.4	219,112	22.2	245,092	22.6	274,610	22.6	301,261	22.5	350,729	22.9	395,195	22.2
PUBLIC WAYS & FACILITIES	32,201	4.6	40,153	5.4	47,279	5.9	49,810	5.5	58,807	6.0	62,702	5.8	57,643	4.7	58,113	4.3	62,812	4.1	64,153	3.6
HEALTH & SANITATION	64,020	9.1	82,741	11.0	105,950	13.3	114,740	12.7	136,798	13.8	153,465	14.1	167,302	13.8	180,046	13.4	201,347	13.1	239,419	13.4
PUBLIC ASSISTANCE	295,849	42.2	294,360	39.2	303,906	38.1	334,142	37.1	360,921	36.6	404,158	37.3	459,899	37.9	527,248	39.3	599,322	39.1	740,533	41.6
EDUCATION	5,070	0.7	5,233	0.7	6,046	0.8	6,404	0.7	6,855	0.7	7,600	0.7	8,219	0.7	8,474	0.6	9,354	0.6	10,250	0.6
RECREATION & CULTURAL	6,638	1.0	5,849	0.8	6,216	0.8	4,612	0.5	4,549	0.5	4,805	0.4	4,984	0.4	5,363	0.4	6,336	0.4	6,691	0.4
CAPITAL OUTLAY	12,183	1.7	32,295	4.3	24,484	3.1	30,106	3.3	47,510	4.8	40,593	3.8	71,802	6.0	60,806	4.6	76,066	5.0	77,794	4.4
DEBT SERVICE	7,193	1.0	7,439	1.0	7,992	1.0	42,271	4.7	20,200	2.0	24,725	2.3	20,666	1.7	28,243	2.1	36,304	2.3	36,383	2.0
INTERGOVERNMENTAL													404	0.0	12	0.0	0	0.0	0	0.0
TOTAL	701,669	100%	750,402	100%	797,560	100%	902,347	100%	986,704	100%	1,084,500	100%	1,213,981	100%	1,341,193	100%	1,534,013	100%	1,780,536	100%



FINANCIAL REPORT OF SAN DIEGO COUNTY

COMPARISON OF REVENUE BY SOURCE

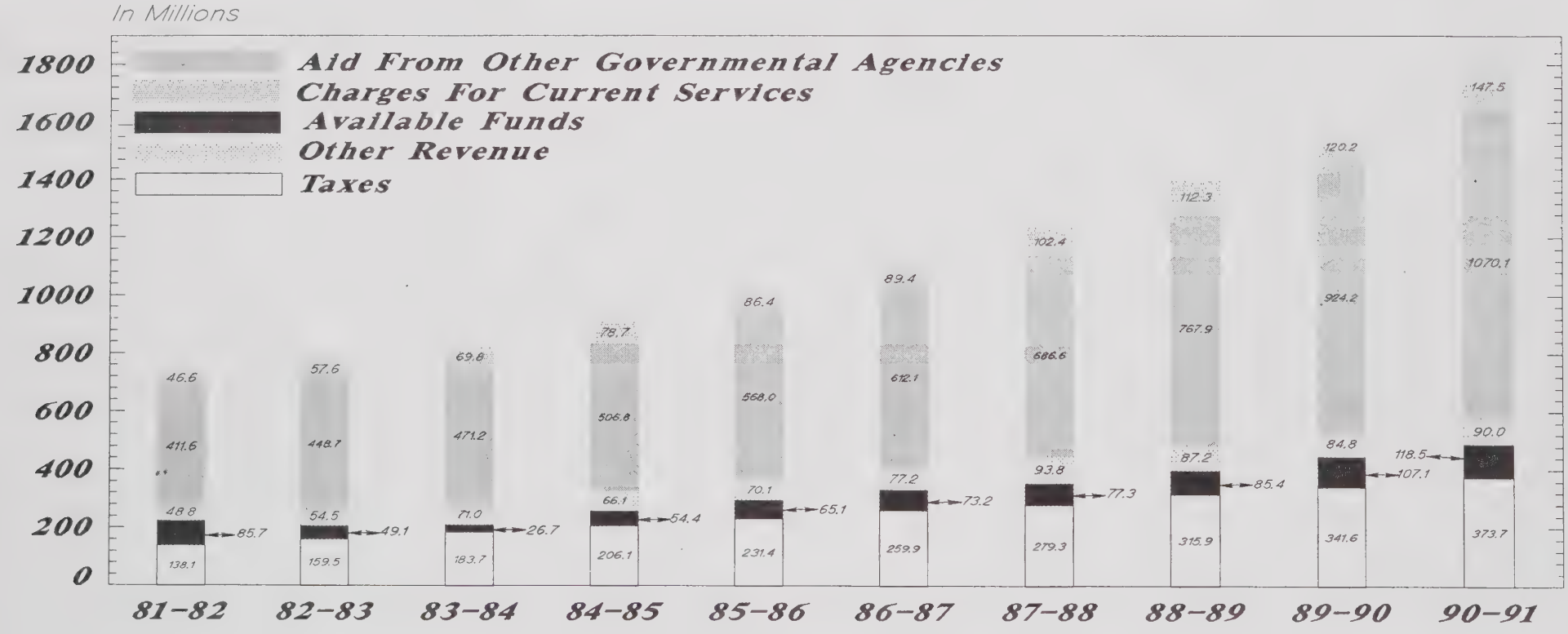
COUNTY GENERAL, SPECIAL REVENUE, DEBT SERVICE, AND CAPITAL PROJECTS FUNDS

(In Thousands)

Fiscal Years 1981–82 thorugh 1990–91

TABLE 2

	81–82		82–83		83–84		84–85		85–86		86–87		87–88		88–89		89–90		90–91	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Taxes	138,098	18.9	159,532	20.8	183,710	22.3	206,050	22.6	231,408	22.7	259,908	23.4	279,315	22.6	315,901	22.6	341,644	21.7	373,732	20.8
Licenses, Permits, and Franchises	7,235	1.0	7,881	1.0	13,523	1.6	13,672	1.5	15,506	1.5	16,249	1.5	20,281	1.6	24,692	1.8	23,762	1.5	26,097	1.4
Fines, Forfeitures and Penalties	7,202	1.0	7,132	0.9	9,389	1.2	10,591	1.2	10,407	1.0	12,679	1.1	11,266	0.9	15,070	1.1	16,668	1.1	21,917	1.2
Use of Money and Property	27,250	3.7	24,547	3.2	29,552	3.6	32,221	3.5	35,032	3.4	34,134	3.1	38,286	3.1	29,326	2.1	32,321	2.0	28,639	1.6
Aid From Other Gov't Agencies	411,561	56.3	448,666	58.3	471,240	57.3	506,748	55.5	567,986	55.6	612,095	55.0	686,624	55.4	797,936	57.0	924,233	58.6	1,070,128	59.5
Charges for Current Services	46,650	6.4	57,645	7.5	69,813	8.5	78,727	8.6	86,415	8.5	89,444	8.0	102,414	8.3	112,288	8.0	120,219	7.6	147,465	8.2
Other Revenue	7,078	1.0	14,922	1.9	18,505	2.3	9,647	1.1	9,136	0.9	14,105	1.3	23,895	1.9	18,101	1.3	12,000	0.7	13,343	0.7
Prior Yr Fund Bal	85,732	11.7	49,050	6.4	26,719	3.2	54,443	6.0	65,131	6.4	73,234	6.6	77,309	6.2	85,401	6.1	107,113	6.8	118,518	6.6
Total	$730,806	100%	769,375	100%	822,451	100%	912,099	100%	1,021,021	100%	1,111,848	100%	1,239,390	100%	1,398,715	100%	1,577,960	100%	1,799,839	100%



FINANCIAL REPORT OF SAN DIEGO COUNTY

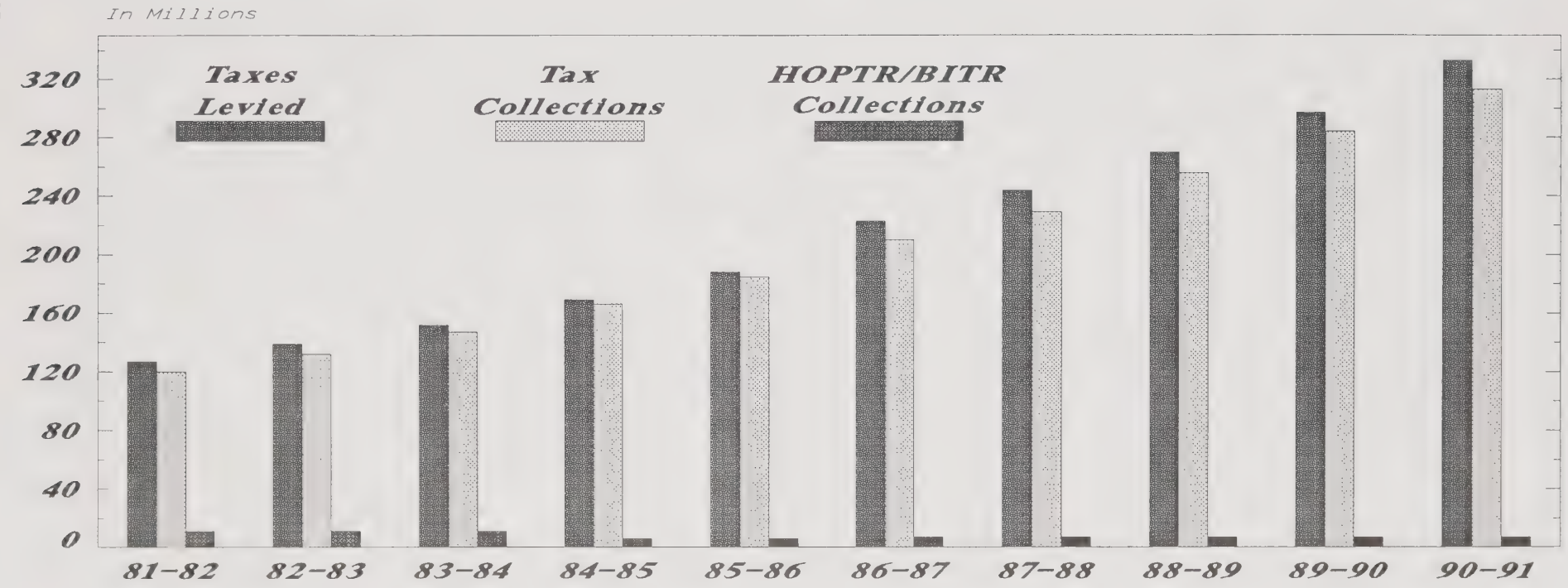
COMPARISON OF COUNTY ASSESSED VALUE
TAXES LEVIED AND TAX COLLECTIONS
COUNTY GENERAL, AND LIBRARY FUNDS
(In Thousands)
Fiscal Years 1981–82 through 1990–91

TABLE 3

Assessed Valuations and Tax Rates	81–82	82–83	83–84	84–85	85–86	86–87	87–88	88–89	89–90	90–91
Secured *	11,770,733	13,228,526	14,396,431	15,925,744	17,804,214	20,150,483	22,380,181	24,709,547	27,442,527	30,952,191
Tax Rate ** (Countywide)	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Unsecured *	436,045	506,667	563,455	661,203	730,359	756,607	933,791	1,067,560	1,238,696	1,434,411
Tax Rate ** (Countywide)	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Tax Levy (Including Library)	126,896	138,516	151,902	168,691	187,928	222,910	244,069	269,629	297,260	333,385
Tax Collections (Including Library)	119,852	132,289	146,947	165,761	185,004	210,081	229,427	255,591	283,527	313,487
Prior Taxes Charged to Redemption Officer	7,044	6,227	4,955	29,360	2,924	12,829	14,642	14,038	13,733	19,898
Percent of Collections	95.4	95.5	96.7	98.3	98.4	94.2	94.0	94.8	95.4	94.0
HOPTR & BITR Valuations Reimbursed by State of California										
Secured	541,004	541,584	541,584	548,437	566,589	589,978	613,188	638,698	657,476	671,549
Unsecured	7,758	747	747	719	635	600	592	568	562	547
HOPTR & BITR Collections	11,359	11,346	11,049	6,448	6,110	6,536	6,791	6,924	6,989	7,085

* Assessed vauations are based on 25% of the original Assessment Roll and do not reflect subsequent adjustments, and are shown gross including valuations attributable to Home Owners' Property Tax Relief (HOPTR) nad Business Inventory Tax Relief (BITR).

** The 1% of full value or $4.00 maximum (Proposition 13) tax rate begining in 1978–79 will be distributed in a percentage fashion to each of the eligible taxing agencies in the County according to law.



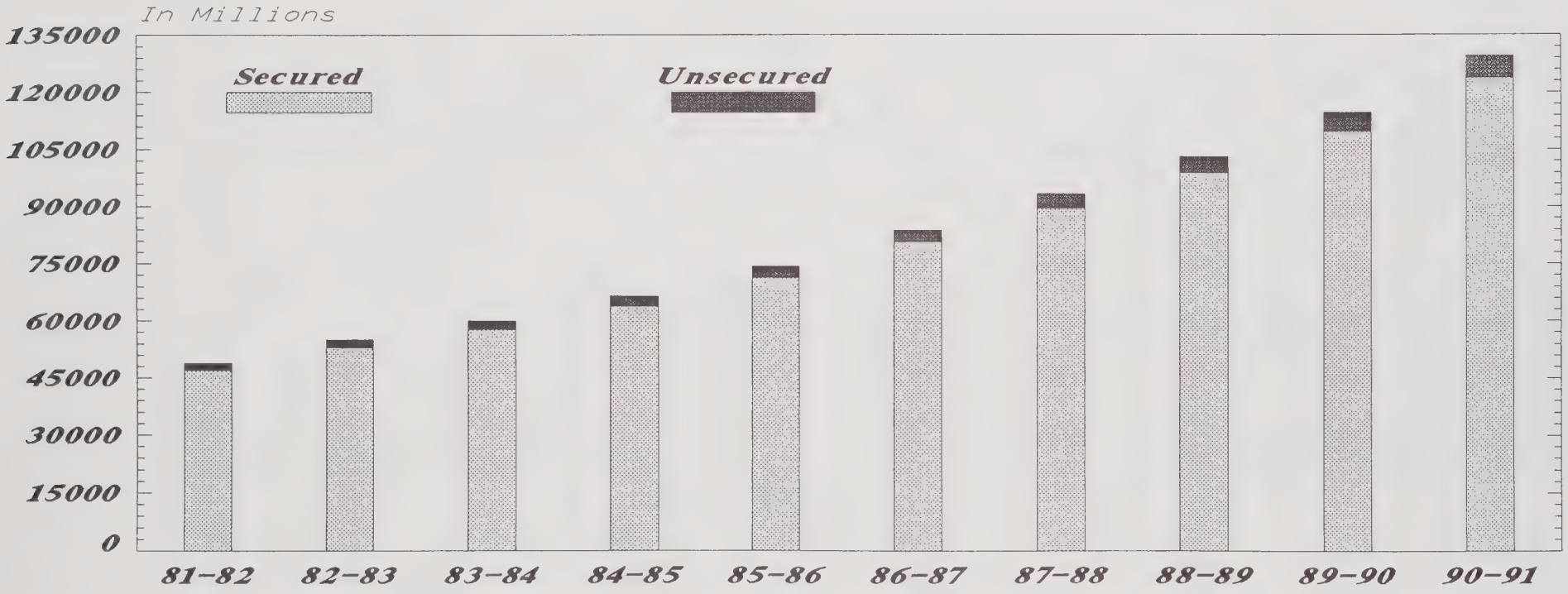
COMPARISON OF ASSESSED VALUATIONS SECURED AND UNSECURED

(In Thousands)

Fiscal Years 1981–82 through 1990–91

TABLE 4

Secured Property:	81–82	82–83	83–84	84–85	85–86	86–87	87–88	88–89	89–90	90–91
Land	18,684,957	20,913,178	22,511,892	25,121,216	27,994,166	31,187,675	34,724,872	38,431,022	43,594,825	49,581,799
Improvements	28,235,191	31,687,621	34,794,708	38,325,824	43,022,676	48,971,008	54,621,215	60,340,768	66,367,616	74,306,097
Personal Property	986,993	1,198,542	1,371,654	1,451,119	1,661,566	1,917,946	1,866,200	1,823,920	1,917,235	2,254,806
Gross Secured Valuations	47,907,141	53,799,341	58,678,254	64,898,159	72,678,408	82,076,629	91,212,287	100,595,710	111,879,676	126,142,702
Exemptions:	824,208	885,237	1,092,529	1,195,181	1,461,553	1,474,697	1,691,565	1,757,521	2,109,566	2,333,938
Net Secured Valuations	47,082,933	52,914,104	57,585,725	63,702,978	71,216,855	80,601,932	89,520,722	98,838,189	109,770,110	123,808,764
Unsecured Property:										
Land	54	53	53	71	55	52	53	226	550	131
Improvements	447,293	587,390	626,958	705,506	732,167	754,843	871,636	990,448	1,155,718	1,290,603
Personal Property	1,308,764	1,478,480	1,640,373	1,975,934	2,204,191	2,312,004	2,905,604	3,340,391	3,865,587	4,541,505
Gross Unsecured Valuations	1,756,111	2,065,923	2,267,384	2,681,511	2,936,413	3,066,899	3,777,293	4,331,065	5,021,855	5,832,239
Exemptions:	11,929	39,252	13,565	36,701	14,978	40,473	42,128	61,167	67,073	94,594
Net Unsecured Valuations	1,744,182	2,026,671	2,253,819	2,644,810	2,921,435	3,026,426	3,735,165	4,269,898	4,954,782	5,737,645
Net Valuations	48,827,115	54,940,775	59,839,544	66,347,788	74,138,290	83,628,358	93,255,887	103,108,087	114,724,892	129,546,409



Note: Property is assessed at 100% of estimated full cash value.

COMPARISON OF SECURED PROPERTY TAX RATES - ALL OVERLAPPING GOVERNMENTS
(PER $100 OF ASSESSED VALUE)
Fiscal Years 1981-82 through 1990-91

TABLE 5

FISCAL YEAR	GOVERNMENTAL ENTITY				
	COUNTY-WIDE*	SCHOOLS	CITIES	SPECIAL DISTRICTS	TOTAL
1982	1.000	.080	.010	.041	1.131
1983	1.000	.070	.009	.036	1.115
1984	1.000	.061	.007	.035	1.103
1985	1.000	.051	.008	.030	1.089
1986	1.000	.038	.007	.027	1.072
1987	1.000	.030	.006	.025	1.061
1988	1.000	.025	.008	.020	1.053
1989	1.000	.021	.008	.020	1.049
1990	1.000	.019	.006	.017	1.042
1991	1.000	.019	.006	.020	1.045

*The $1.00 per $100 of Assessed Value (Proposition 13) tax rate beginning in FY 79 is distributed according to State law on a percentage basis to each of the eligible taxing agencies in the County.

COMPARISON OF RATIO OF ANNUAL DEBT SERVICE FOR
GENERAL BONDED DEBT TO
TOTAL GENERAL GOVERNMENTAL EXPENDITURES
Fiscal Years 1981-82 through 1990-91
(In Thousands)

TABLE 6

	PRINCIPAL	INTEREST	TOTAL DEBT SERVICE	TOTAL GENERAL GOVERNMENTAL EXPENDITURES(1)	RATIO OF DEBT SERVICE TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES
1981-1982	$ -0-	$ -0-	$ -0-	$ 701,669	-0-
1982-1983 (2)	515	6,901	7,416	750,402	.99
1983-1984	1,155	6,833	7,988	797,560	1.00
1984-1985	1,255	7,088	8,343	902,347	.92
1985-1986	1,737	8,746	10,483	986,704	1.06
1986-1987	7,712	7,259	14,971	1,084,500	1.38
1987-1988	6,250	7,840	14,090	1,213,981	1.16
1988-1989	6,421	11,895	18,316	1,341,193	1.37
1989-1990	9,405	13,710	23,115	1,534,013	1.51
1990-1991	9,611	15,057	24,668	1,780,536	1.39

(1) Includes General, Special Revenue, Debt Service and Capital Projects funds. Encumbrances are also included.

(2) In 1982-83 and subsequent fiscal years the debt service expenditures for Lease Revenue Bonds and Certificates of Participation of various Joint Powers Authorities and the San Diego County Capital Asset Leasing Corporation were incorporated into the County's Comprehensive Annual Financial Report in accordance with criteria adopted by the Governmental Accounting Standards Board. The general revenues of the County, including taxes, are the source of payment for the debt service expenditures made by these agencies. The County, as a legal entity, has no tax supported general obligation bonds.

COMPARISON OF COMPUTATION OF LEGAL DEBT MARGIN
Fiscal Years 1981-82 through 1990-91
(In Thousands)

TABLE 7

	POPULATION PER OFFICIAL U.S. CENSUS	TOTAL ASSESSED VALUATION	LEGAL DEBT LIMIT (2)	LEGAL DEBT MARGIN (3)
1981-1982	1,947	$ 48,827,115	$ 610,339	$ 610,339
1982-1983	1,992	54,940,775	686,760	686,760
1983-1984	2,047	59,839,544	747,994	747,994
1984-1985	2,097	66,347,788	829,347	829,347
1985-1986	2,169	74,138,290	926,729	926,729
1986-1987	2,248	83,628,358	1,045,354	1,045,354
1987-1988	2,328	93,255,887	1,165,699	1,165,699
1988-1989	2,418	103,108,087	1,288,851	1,288,851
1989-1990	2,510	114,724,892	1,434,061	1,434,061
1990-1991	2,549	129,546,409	1,619,330	1,619,330

(1) Estimated

(2) The Legal Debt Limit is 1.25% of assessed valuation

(3) Legal Debt Margin is computed by subtracting the County legal general obligation bonded debt from the Legal Debt Limit. Beginning in 1980-81 and subsequent fiscal years the County, as a legally defined entity, had no tax supported general obligation bonded debt outstanding.

COMPARISON OF CONSTRUCTION, BANK DEPOSITS AND PROPERTY VALUES
Fiscal Years 1981-82 through 1990-1991
Calendar Years 1981 through 1990
(In Thousands)

TABLE 8

YEAR	CONSTRUCTION (1) RESIDENTIAL CONSTRUCTION PERMITS	NON-RESIDENTIAL CONSTRUCTION PERMITS	MISCELLANEOUS CONSTRUCTION PERMITS	TOTAL VALUATION	FISCAL YEAR	(2) BANK DEPOSITS	PROPERTY VALUE (3) COMMERCIAL	RESIDENTIAL	NON-TAXABLE
1981	4,557	1,163	19,605	$1,158,998	1981-82	$7,476,457	$7,490,112	$32,665,500	$824,208
1982	4,454	991	17,071	1,130,931	1982-83	8,989,232	8,934,239	35,960,120	885,237
1983	12,031	945	19,792	2,217,520	1983-84	10,567,006	10,123,280	38,142,885	1,092,529
1984	14,985	1,218	22,122	3,134,486	1984-85	11,157,266	11,797,422	42,065,530	1,195,181
1985	15,540	1,223	22,819	3,711,314	1985-86	11,806,427	13,715,879	47,212,371	1,461,553
1986	18,865	1,326	24,495	4,496,571	1986-87	11,861,597	16,053,789	52,939,430	1,474,697
1987	17,488	2,059	25,561	4,204,990	1987-88	13,096,708	18,244,794	59,257,784	1,691,564
1988	15,853	4,866	22,954	4,293,617	1988-89	13,624,036	20,773,990	65,946,066	1,757,521
1989	11,708	6,028	22,717	3,836,928	1989-90	14,720,755	23,400,967	74,545,420	2,109,566
1990	7,676	5,781	26,297	3,220,664	1990-91	(4)	26,442,094	84,296,816	2,333,938

Sources:

(1) Greater San Diego Chamber of Commerce
(2) Federal Reserve Bank - FDIC Banks and Branches Data Book
(3) San Diego County Property Tax Services and Assessor
(4) Not yet available

COMPARISON OF DEMOGRAPHIC STATISTICS
Calendar Years 1981 through 1991

TABLE 9

YEAR	POPULATION (1)	CIVILIAN LABOR FORCE (2)	UNEMPLOYMENT RATE (2)
1981	1,905,347	801,700	6.9%
1982	1,946,786	834,000	9.3%
1983	1,991,811	877,100	8.2%
1984	2,046,979	915,300	6.0%
1985	2,097,289	967,200	5.3%
1986	2,169,421	1,010,900	5.0%
1987	2,247,731	1,059,400	4.5%
1988	2,328,408	1,126,300	4.3%
1989	2,417,649	1,172,100	3.9%
1990	2,509,914	1,174,400	4.5%
1991	(3)	(3)	(3)

DATA SOURCES:

(1) State Department of Finance
(2) State Employment Development Department
(3) Not yet available

COMPARISON OF REVENUE BOND COVERAGE
WATER AND SEWER BONDS
Fiscal Years 1981-82 through 1990-1991
(In Thousands)

TABLE 10

FISCAL YEAR	GROSS REVENUE	DIRECT OPERATING EXPENSES	NET REVENUE AVAILABLE FOR DEBT SERVICE	DEBT SERVICE REQUIREMENTS			
				PRINCIPAL	INTEREST	TOTAL	COVERAGE
1981-82	$14,941	$12,876	$2,065	$262	$171	$433	4.77
1982-83	10,087	8,209	1,878	287	430	717	2.62
1983-84	11,414	7,950	3,464	310	417	727	4.77
1984-85	12,466	9,158	3,308	335	402	737	4.49
1985-86	17,130	9,677	7,453	340	386	726	10.27
1986-87	12,317	7,266	5,051	3,015	91	3,106	1.63
1987-88	13,628	6,641	6,987	225	81	306	22.83
1988-89	18,693	7,501	11,192	240	72	312	35.87
1989-90	11,918	7,781	4,137	105	37	142	29.13
1990-91	14,285	7,856	6,429	99	33	132	48.70

ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT

TABLE 11

	Percent Applicable	(In Thousands) Debt Applicable July 1, 1991
San Diego County	100. %	$ -0- (1)
San Diego County General Fund Obligations	100.	339,958 (2)
Metropolitan Water District of Southern California	16.132	112,920
San Diego County Water Authority	100.	21,170
Community College District and Certificates of Participation	100.	12,700
San Diego Unified School District	100.	1,875
San Diego Unified School District Building Corporation	100.	122,155
Other Unified School Districts and Certificates of Participation	100.	29,391
High School Districts and Certificates of Participation	100.	14,910
School Districts and Certificates of Participation	100.	32,183
Otay Municipal Water District & Improvement Districts	100.	12,195
Other Municipal Water Districts	100.	53,188
City of San Diego	100.	29,105
City of San Diego General Fund Obligation	100.	113,565
Other Cities	100.	9,440
Other City General Fund Obligations	100.	214,710
San Diego Unified Port District	100.	6,470
San Diego Open Space Park Facilities Districts	100.	68,935
Hospital Districts and Hospital Authorities	100.	23,460
Water, County Water and Irrigation Districts	100.	21,568
Community Facilities District	100.	159,505
Other Special Districts	100.	7,831
1915 Act Bonds (Estimated)	100.	203,536
TOTAL GROSS DIRECT AND OVERLAPPING BONDED DEBT		$1,610,770 (3)
Less: Metropolitan Water District and County Water Authority (100% Self-Supporting)		67,081
San Diego Unified Port District (100% Self-Supporting)		6,470
San Diego Open Space Park Fac. Dist. #1 (100% Self-Supporting)		68,935
Other Self-Supporting Bonds		27,425
TOTAL NET DIRECT AND OVERLAPPING BONDED DEBT		$1,440,859 (3)

ESTIMATED DIRECT AND OVERLAPPING BONDED DEBT

TABLE 11 (continued)

Analysis

(In Thousands)

Population (January 1, 1990)	2,510 (4)
1990-91 Assessed Valuation	116,240,386 (5)

	Ratio to 1990-91 Assessed Valuation	Per Capita
Assessed Valuation	N/A	$46,312
Direct Debt (2)	.29%	135
Gross Total Debt	1.39%	642
Net Total Debt	1.24%	574

(1) Excludes short-term cash borrowing.
(2) Includes various obligations issued by Joint Powers Authorities, the Chula Vista Redevelopment Agency, and the San Diego County Capital Asset Leasing Non-Profit Corporation (SANCAL). All of such obligations are secured by leases of certain facilities to the County and are not a debt of the County, but are included in this Table for information purposes only. Such lease obligations are reflected in the "Summary of Long-Term Obligations Payable General Fund."
(3) Includes Certificates of Participation. Excludes revenue, mortgage revenue and tax allocation bonds and non-bonded capital lease obligations.
(4) Source: State of California Department of Finance.
(5) Assessed valuation reported at 100% of market (full cash) value as defined by Article XIIIA of the California State Constitution less $5,166,247 redevelopment tax allocation increment.

Data Source:

California Municipal Statistics, Inc.

PRINCIPAL TAXPAYERS
June 30, 1991
(In Thousands)

TABLE 12

TAXPAYERS	TYPE OF BUSINESS	ASSESSED VALUATION	PERCENTAGE OF TOTAL ASSESSED VALUATION
San Diego Gas & Electric Company	Gas & Electric Utility	$3,522,060	2.72
Southern California Edison	Electric Utility	2,410,682	1.86
Pacific Bell	Telephone Company	1,907,132	1.47
General Dynamics (includes Convair Div)	Aircraft Manufacturing	453,716	.35
Sea World Inc.	Marine Oriented Theme Park	276,236	.21
Equitable Life Assurance Society	Insurance	236,188	.18
La Costa Hotel & Spa Corp.	Hotel	203,547	.16
Pardee Construction Co.	Building Contractor	202,527	.16
Aventine Partners (Hyatt Regency)	Hotel	191,133	.15
Fieldstone/La Costa Associates	Real Estate Management	170,972	.13
		$9,574,193	7.39

MISCELLANEOUS STATISTICAL DATA
June 30, 1991

TABLE 13

GEOGRAPHICAL LOCATION: The Southwestern most county in California and the continental United States. Bounded by Mexico on the South, Riverside and Orange Counties on the North, Imperial County on the East and the Pacific Ocean on the West. Extends North to South approximately 60 miles and East to West 70 miles.

ALTITUDE: Sea Level to 6,500 feet

AREA OF COUNTY: Approximately 4,200 square miles

COUNTY SEAT: San Diego, California

FORM OF GOVERNMENT: Chartered County, governed by five-member Board of Supervisors

DATE COUNTY CHARTER ADOPTED: July 1, 1933

FISCAL YEAR BEGINS: July 1

TOTAL COUNTY EMPLOYEES AT JUNE 30:

Year	Number of Employees	Percent of Increase over Previous Year	Number of Employees Per Thousands Population
1982	10,277	(8.3)	5.28
1983	9,998	(2.3)	5.02
1984	10,118	1.2	4.94
1985	10,688	5.6	5.10
1986	11,342	6.1	5.24
1987	11,989	5.7	5.33
1988	12,739	6.3	5.47
1989	13,471	5.7	5.57
1990	14,255	5.8	5.68
1991	14,705	3.2	5.77

MILES OF COUNTY-MAINTAINED STREETS (Unincorporated Areas Only):

Select System (Circulation Element County General Plan) 531.32
Minor System (All Other Maintained Roads) 905.03

SPECIAL DISTRICTS:

	Number		Number
Air Pollution Control	1	Parking	1
Cemetery	4	Public Utility	1
Community Facilities	17	Recreation and Parks	2
Community Services	11	Redevelopment Agencies	15
County Service Areas	73	Resource Conservation	5
Education:		Sanitary	2
Schools	48	Sanitation	13
Dept. of Education	1	Sewer	1
Fire	18	Small Craft Harbor	1
Flood Control		Unified Port	1
(Includes 1 Subzone)	2	Vector Control	1
Hospital	4	Water:	
Irrigation	6	California	4
Library	1	County	5
Lighting	7	Miscellaneous	2
Maintenance:		Municipal	16
Lighting	1		
Sewer	1		

SEWERS MAINTAINED BY SPECIAL DISTRICTS:

Districts Connected to Metropolitan System	4
Water Pollution Control Facilities	6
Sewer Lines, Miles	450.0
Equivalent Dwelling Units Sewer Connections	59,665

MISCELLANEOUS STATISTICAL DATA
June 30, 1991

TABLE 13 (continued)

INCORPORATED CITIES:	Carlsbad	Escondido	Poway
	Chula Vista	Imperial Beach	San Diego
	Coronado	La Mesa	San Marcos
	Del Mar	Lemon Grove	Santee
	El Cajon	National City	Solana Beach
	Encinitas	Oceanside	Vista

REGISTERED VOTERS: General Election, November 6, 1990

NUMBER VOTING: 689,522

PERCENT VOTING: 57.45

MAJOR INDUSTRY GROUP OF EMPLOYED PERSONS FOR SAN DIEGO COUNTY

	Estimated March 1991 Employed
Agriculture and Fishing	9,900
Mining	700
Contract Construction	57,200
Manufacturing:	
Food	4,100
Apparel	3,100
Electronic	20,000
Aero Space	26,600
Other Manufacturing	64,600
Industrial Machinery	14,500
Transportation, Communication and Public Utilities	37,000
Wholesale and Retail Trade	234,100
Finance, Real Estate and Insurance	66,900
Service Industries	280,700
Government	181,900
Not Elsewhere Classified	74,500
TOTAL EMPLOYED	1,075,800
UNEMPLOYED	73,000
TOTAL CIVILIAN LABOR FORCE	1,148,800

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